



FINAL ANNUAL BUDGET
OF
uPHONGOLO MUNICIPALITY
2020/21 TO 2022/23

**MEDIUM TERM REVENUE AND
EXPENDITURE FRAMEWORK**

TABLE OF CONTENTS

NO.	SECTION DESCRIPTION	PAGE
I	Abbreviations and acronyms	3
II	Map of uPhongolo Area	4
III	Organisation Structure	5
IV	uPhongolo Municipality Profile	6-7

PART 1 – ANNUAL BUDGET

1.1	Mayor's Report – Budget Speech	10-17
1.2	Council Resolutions	18-22
1.3	Executive Summary	23-24
1.4	Operating Revenue Framework	25-27
1.5	Operating Expenditure Framework	28-30
1.6	Capital Expenditure	31-33
1.7	Annual Budget Tables	34-50

PART 2 – SUPPORTING DOCUMENTATION

2.1	Overview of the Annual Budget Process	52-54
2.2	Overview of Alignment of Budget with IDP	54-58
2.3	Measurable Performance Objectives and Indicators	58-62
2.4	Overview of Budget Related Policies	62-63
2.5	Overview of Budget Assumptions	64-67
2.6	Overview of Budget Funding	67-69
2.7	Grant Allocations to the municipality	69-70
2.8	Allocation of grants made by the municipality	70
2.9	Councillor and Employee Benefits	70
2.10	Monthly target for revenue, expenditure and cash flow	71
2.11	Contracts having future budgetary implications	71
2.12	Capital expenditure detail	71
2.13	Legislation Compliance Status	71-72
2.14	Other supporting documents	72
2.15	Municipal Manager's Quality Certificate	73
2.16	Supporting Documentation	74-119

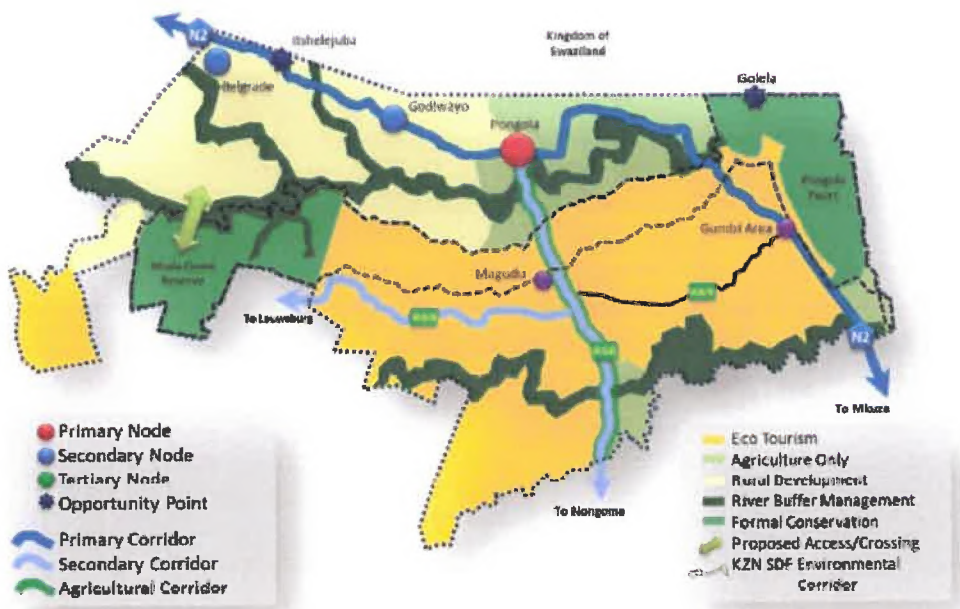
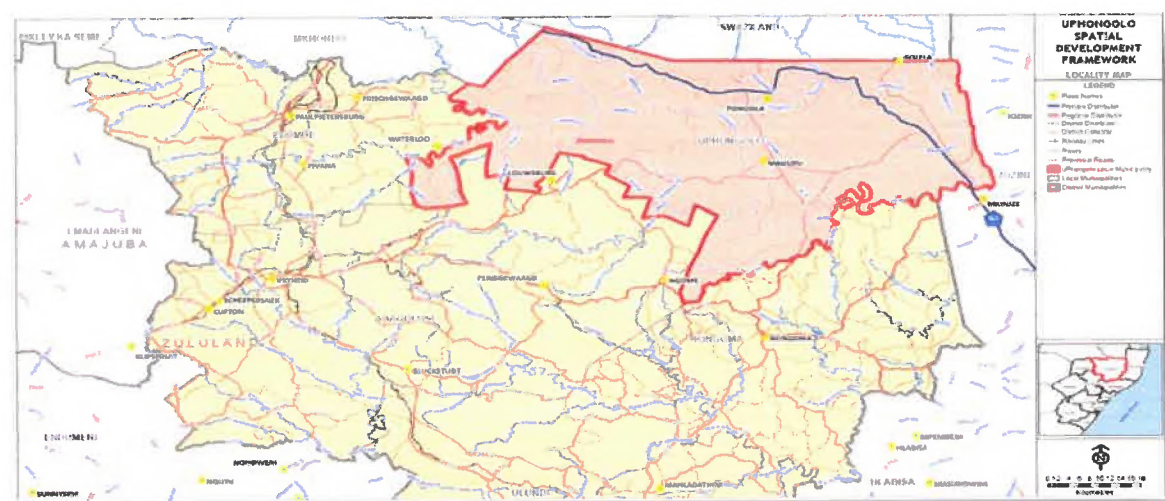
PART 3 - TARRIFS

3.1	Tariffs	120-128
-----	---------	---------

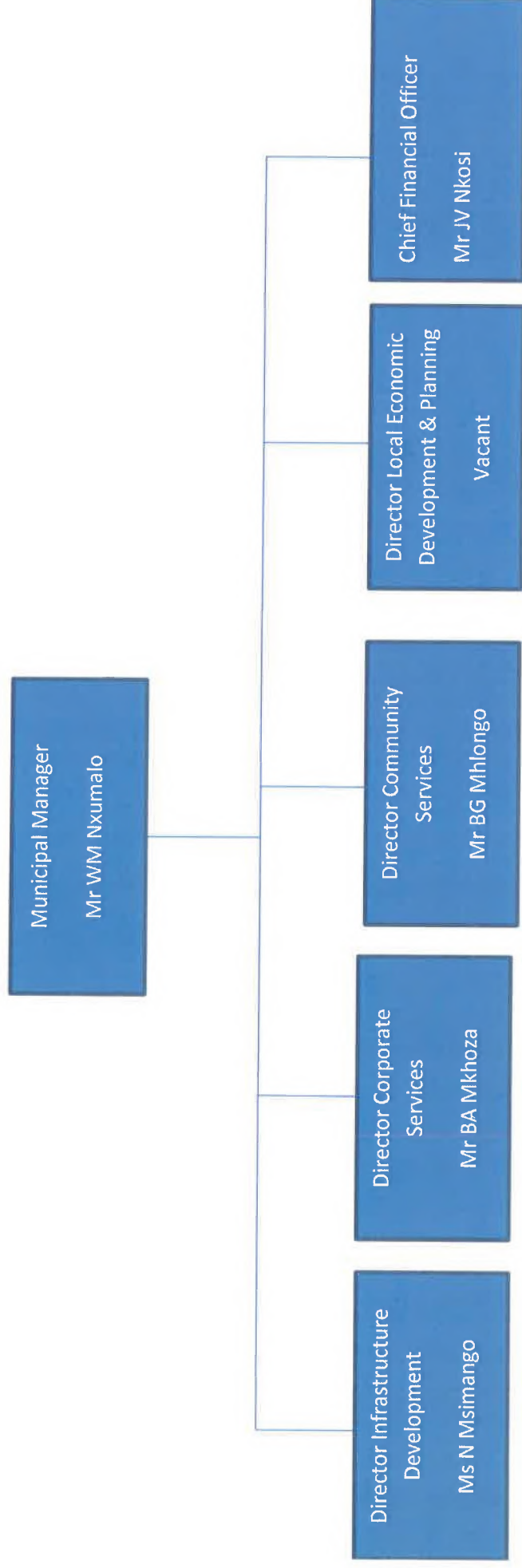
ABBREVIATIONS AND ACRONYMS

CPIX	Consumer Price Index
DORA	Division of Revenue Act
EXCO	Executive Committee
GDP	Gross Domestic Product
GRAP	Generally Recognised Accounting Practice
IDP	Integrated Development Plan
MM	Municipal Manager
MFMA	Municipal Finance Management Act
MPRA	Municipal Property Rates Act
MTREF	Medium Term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
NT	National Treasury
PT	Provincial Treasury
SALGA	South African Local Government Association
SDBIP	Service Delivery and Budget Implementation Plan

MAP OF uPHONGOLO AREA



ORGANISATIONAL STRUCTURE



uPHONGOLO MUNICIPALITY PROFILE

VISION OF THE MUNICIPALITY

uPHONGOLO Local Municipality will evolve into a dynamic socio-economically driven, healthy and sage environment through sustainable service delivery.

MISSION

To ensure provision of sustainable service delivery in order to improve the quality of life of the communities within our area of jurisdiction.

VALUES

- Transparency
- Commitment
- Innovation
- Integrity
- Co-operation

LOCAL ECONOMY

Agriculture and tourism form the basis for the municipality's economy. Large areas of sugarcane and citrus are cultivated in the region. Here is the municipality that provides regional access to a wide range of tourist attractions outside its boundaries. It has within its area of jurisdiction two key tourist attractions: The Ithala Game Reserve and Pongola poort dam. The attractions are complemented by a large number of game reserves, on which a number of lodges and other tourist facilities are located.

CLIMATE

The uPhongolo Municipality has a hot climate with sunshine for the most part of the year.

STATE OF THE ECONOMY

The 2020 Medium Term Budget Policy Statement notes that, while the global economic outlook has improved, it is clouded by the prevailing policy uncertainty due to the increasing pressure within the world trading system. These factors may jeopardize South Africa's prudent macroeconomic and fiscal policies, which include inflation targeting and a flexible exchange rate, the local economy's ability to adjust volatility and the investment platform.

GDP growth rate is expected to grow by 0.9 per cent in 2020/21, 1.3 per cent in 2021/22 and 1.6 per cent in 2022/23 respectively. This forecast is supported by marginally higher global growth, stabilizing commodity prices, greater reliability of the electricity network, more favourable weather conditions, recovering business and consumer confidence, and improved labour relations. The positive trajectory marks a shift from several years of declining growth however, thus is still not high enough to markedly reduce unemployment, poverty and inequality.

In addition to low growth, South Africa's biggest economic risk is Eskom. Ongoing problems with the utility's operations continue to disrupt the supply of electricity to households and businesses. Government has allocated significant resources to assist Eskom. With the immediate financial

restraints lifted, the focus must be on operational problems and restructuring Eskom into three separate entities. Doing so will mark the beginning of a transition to a competitive, transparent and financially viable electricity sector.

South Africa's public finances deteriorated over the past decade; a trend that accelerated in recent years as low growth led to large revenue shortfalls. For 10 years, the country has run large budget deficits. This has put us deeply in debt, to the point where interest payments have begun crowding out social and economic spending programs. This cannot be sustained.

Government proposed a range of expenditure reductions to restore the public finances to a sustainable position, some of which are likely to be painful. We owe it to future generations to ensure that we are good stewards of our country's resources and that they do not have to pay for faults in our decision-making.

PART 1

FINAL ANNUAL BUDGET

2020/21 MUNICIPAL FINAL ANNUAL BUDGET

ANNEXURE ATTACHED: 2020/21 MUNICIPAL FINAL ANNUAL BUDGET

REPORT BY THE CHIEF FINANCIAL OFFICER:

PURPOSE:

To request the Finance Portfolio Committee to make recommendations to the Executive Committee and Executive Committee recommend to Council that the 2020/21 Municipal Final Annual Budget be approved.

BACKGROUND:

Section 16 (1)(2) of the Municipal Finance Management Act inter alia states that the Council of the municipality must for each financial year approve an annual budget for the municipality before the start of that financial year. In order for the municipality to comply with subsection (1) the Honourable Mayor of the municipality must table the annual budget at a council meeting at least 90 days before the start of the budget year.

Municipal Regulation on Standard Chart of Accounts Gazzette No.37577 dated 22 April 2014 inter alia state that the standard chart of account must consist amongst the funding segemnt which will identify the source of funding for the proposed operational or capital expenditure project.

COMMENTS BY THE HONOURABLE MAYOR

- Noted and supported**

SUBMITTED FOR DISCUSSION AND APPROVAL

THIS ITEM IS SUBMITTED FOR DISCUSSION AND RECOMMENDATION TO THE EXECUTIVE COMMITTEE THAT THE EXECUTIVE COMMITTEE RECOMMENDS TO COUNCIL THAT:

**The 2020/21 MUNICIPAL FINAL ANNUAL BUDGET BE APPROVED
The A1-A10 MAIN SCHEDULES BE APPROVED
The SA1-SA38 SUPPORTING SCHEDULES BE APPROVED
The ACCOUNTING OFFICER SIGN THE QUALITY CERTIFICATE**



MAYORAL BUDGET SPEECH

Honourable Speaker: Cllr VG Masuku

Amakhosi

Deputy Mayor Honourable Cllr B Mvelase

Members of the Executive Committee

Chairperson of MPAC

Honourable Councillors

Municipal manager and all heads of department

Business community

All stakeholders present

Members of the public

Ladies and gentlemen

Honourable Speaker and fellow councillors, it is an honor to me to present to you the budget for 2020/21 to 2022/23 financial years. Honourable Speaker, it has been three years since we have been in office and when we look back at the road already travelled, the tangible work done promises a remaining 2 years' journey of hope characterized by a high level of service delivery.

Honourable Speaker, it is an honor to me to present to you this budget for 2020/21 to 2021/20 financial years. 2020 marks 24 years of local government and 26 years of a democratic and free South Africa.

In his state of the Nation Address on 13 February 2020, his Excellency Present Cyril Ramaphosa noted that, "it is 30 years since Nelson Rolihlahla Mandela walked out of the gates of Victor Verster prison, a moment in our history that signaled perhaps more vividly than any other that freedom was at hand.

In his inaugural address on the 10th of May 1994, former President Nelson Mandela said:

"Today we enter into a covenant that we shall build a society in which all South Africans, both black and white, will be able to walk tall, without fear in their hearts, assured of their inalienable right to human dignity."

This government remains irrevocably committed to upholding that covenant.

"It is a covenant that is rooted in the strategic objective of our National Development Plan, which is to eliminate poverty and reduce inequality. "

Yes, South Africa is free but our people have not fully enjoyed the freedom since they are still unemployed, not having access to clean water, do not have proper shelter over their heads, others go to sleep with their stomachs empty. For all these reasons honorable speaker and councillor's we must not rest.

We commend our Government for all the effort put in trying to put the lives of our people in a better state. This government gives our people free houses, education, water, access to health facilities and many other services. I did not mention but know by our people.

Honourable councillors' on the 03rd of August 2016 the people of Pongola gave us a five-year mandate to ensure by all means that their lives continue to become better.

We must ensure that all what we do as this council is in the best interest of bettering their lives.

Our constitutional mandate as local government is to:

- ❖ Provide democratic and accountable government to local municipalities
- ❖ Ensure the provision of sustainable services to communities
- ❖ Promote social and economic development
- ❖ Promote safe and healthy environment

Our area of jurisdiction is mostly rural Honourable Speaker, which poses a huge challenge for us to put more effort in implementing our mandate. The issue of access roads is still a challenge in our communities; a lot has been done, but again there is still a lot of improvement that is need in this aspect.

The freedom charter; which is one of our guiding documents in the service delivery mission; cites that "there shall be houses, security and comfort. This means; Honourable Speaker that we must persuade the department of Human Settlement to help us deliver decent houses to our people.

Mhlonishwa Somlomo; ISizulu sithi inkunzi isematholeni, most of the 143 000 and above people in Pongola is the youth. This means that we must remember that all of us here Honourable councilors will have to one day pass the baton to somebody also younger and energetic than us. It is for this reason we have to ensure that our youth get full access to education regardless of their background. We have to also ensure that they do not just wander all streets because they have nothing to keep them busy. Amongst other things, that you can be sure of, to keep youth off the streets is through sport. This therefore calls for us to invest in the sporting infrastructure and also programs that will develop them.

Another group that dominates our population councilors is women. They are approximately 54% of this 143 000 people; so this is an area where we should make no mistake of ignoring when approving this budget; futhi Mhlonishwa Somlomo iSizulu siyasho sithi intandane enhle umakhothwa wunina; sifakazelwe yisingisi uma sithi you develop a woman; you develop the nation.

Our government Honourable Speaker has made a call for radical Economic transformation. Our area has a huge potential of growth in the Economy. We have land in the areas of Makhosi and we do also have farms that could be of benefit to the majority of people in Pongola, and thus making sure that the call for radical Economic Transformation is adhered to honorable councilors. We should persuade our National Government assist us in this regard. We must consider as a matter of urgency the development and drastic implementation of policies that address this aspect.

Another aspect that needs a lot of improvement is our debt collection strategy. Since I have mentioned earlier that we are a most rural municipality, we then depend on National and Provincial grants for operations. There are huge amounts of money that we owed by Government departments, Businesses and Residents. A lot of effort needs to be put in the collection strategy. To this end, a Revenue Enhancement Strategy has been developed in order to address this adverse situation. Further, a lot of money is lost through electricity distribution, which fails us when doing our project.

Honourable Speaker and the house this budget presented to you guided by chapter 16 and chapter 24 of the MFMA no. 56 of 2003, and all applicable Treasury regulations.

Honourable Councilors, we remain guided by our seven strategic developmental priorities which are:

- ❖ Poverty alleviation
- ❖ Good corporate governance
- ❖ Economic growth and development
- ❖ Good co-operative governance
- ❖ Financial viability
- ❖ Integrated environmental, social and economic spatial planning; and
- ❖ Cost effective and sustainable services.

A series of community consultative meetings were held at ward level to allow community members with an opportunity to deliberate on issues affecting them. From those meetings a number of submissions were received which have been factored into the IDP and the draft budget in line with the municipal strategic objectives.

I would like to thank Councilors, communities and stakeholders for participating and making a valuable contribution.

Following the community participation process, the annual budget is intended to ensure that there is continuous service delivery to all our communities.

This is of course a tight budget honorable Speaker but will try to address some of the issues that have been cited earlier.

2020/21 Medium Term Budget

Honourable Councillor's, given the on-going funding constraints some very tough decisions had to be made.

The main challenges experienced can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies; and
- Availability of affordable capital/borrowing.

Considering these challenges, new imaginative ways need to be implemented to become more efficient in generating the required resources to maintain, renew and expand investment on infrastructure.

Honourable Councilors, revenue management is always fundamental to the financial viability and sustainability of the municipality. In addition, section 18 of the MFMA requires that the annual budget must be funded.

Tariff setting was carefully considered to keep increases in rates and tariffs at levels that will reflect an appropriate balance between poor households and other customers,

which can accommodate basic service delivery and address the increasing demand for new bulk services and the replacement of ageing infrastructure.

The total operational revenue is projected to increase from R261 770 million in 2019/20 Adjustment Budget to R303 262 million in 2020/21, a further increase of R321 455 million in 2021/22 and R340 770 million in 2022/23 is estimated. The total operational revenue is projected to increase by 15.85% in 2020/21.

The property rates revenue is expected to increase from R38 741 to R68 895 million, this is due to implementation of the new five-year valuation roll, the properties were lastly revalued in 2014.

The total operational expenditure is projected to increase from R249 322 million in 2019/20 Adjustment Budget to R282 133 million in 2020/21, a further increase of R291 352 million in 2021/22 and R303 510 million in 2022/23 is estimated. The total operational expenditure is projected to increase by 13.16% in 2020/21.

The total capital expenditure is projected to decrease from R 46 306 million in 2019/20 Adjustment Budget to R43 387 million in 2020/21, a further increase of R 35 986 million in 2021/22 and R30 295 million in 2022/23 is estimated. The total operational expenditure is projected to decrease by 6.30% in 2020/21.

The municipality is committed to maintain infrastructure and an amount of R18 248 million is provided which constitutes 6.93% of the written down value of property, plant and equipment.

Honourable Councilors, I must hasten to mention that approximately 77.86% of the capital budget will be earmarked for infrastructural related projects.

Honourable Councilors, I'm pleased to announce that the budget is funded.

Tariff Increases

The proposed tariff increases to recover operational costs come to effect on 1 July 2020 and are as follows:

- An average increase in property tax of 0.00%
- In addition, average increase in electricity revenue of 6.23% as per NERSA guidelines.
- And average increase in the refuse removal tariff of 4.5%

Honourable Councilors, the budget presented here today will ensure effective serviced delivery. However, there will always be challenges and our needs are many with limited resources but with this budget we will achieve our vision:-

"uPhongolo Local Municipality will evolve into a dynamic socio-economically driven, healthy and safe environment through sustainable service delivery". In conclusion, I would like to express my profound gratitude to:

- Members of the Executive Committee for the necessary political oversight during the budget process;
- Councilors, Ward Committee Representatives and CDWs
- The Municipal Manager
- The HODs of department
- All officials who played a pivotal role with the compilation of this budget.

I thank you.

1.2 COUNCIL RESOLUTION

RESOLVED BY COUNCIL

1. **THAT** the annual final budget for the 2020/21 MTREF for different votes be approved as set out by the following tables:
 - 1.1 Table A1 : Budget summary
 - 1.2 Table A2 : Budget financial performance
 - 1.3 Table A3 : Budget financial performance (municipal vote)
 - 1.4 Table A4 : Budget financial performance by revenue source and expenditure type
 - 1.5 Table A5 : Budgeted capital expenditure by vote
 - 1.6 Table A6 : Budgeted financial position
 - 1.7 Table A7 : Budgeted cash flows
 - 1.8 Table A8 : Cash backed reserves (accumulated surplus reconciliation)
 - 1.9 Table A9 : Asset Management
 - 1.10 Table A10 : Consolidated basic service delivery measurement
2. **THAT** in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000, interest be recovered on amounts outstanding for periods longer than thirty (30) days on all debtor accounts at a rate equal to the prime bank overdraft rate applicable from time to time.
3. **THAT** in terms of Section 75A of the Local Government Municipal Systems Act, 32 of 2000 and Section 24 of Local Government Municipal Property Rates Act, 6 of 2004, approves with effect from 1 July 2020 that property tax be levied on the market value of all ratable properties subject to the allowed rebates, exemptions and reductions as follows:

3.1 Property rates tariffs

CATEGORY OF PROPERTY	APPROVED TARIFF 01/07/2019- 30/06/2020	APPROVED TARIFF 01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Residential	R 0.016516	R 0.016516	0.00
Business and Commercial	R 0.020645	R 0.020645	0.00
Vacant Land	R 0.020645	R 0.020645	0.00
State-Owned	R 0.020645	R 0.020645	0.00
Rural Communal Land	R 0.020645	R 0.020645	0.00
Farm used for agricultural purposes	R 0.004129	R 0.004129	0.00
Farm used for other business and commercial purposes	R 0.020645	R 0.020645	0.00
Farm used for residential purposes	R 0.016512	R 0.016512	0.00
Farm not used for any purpose	R 0.020645	R 0.020645	0.00
Public Service Infrastructure	R 0.004129	R 0.004129	0.00
Specialised/ special non-market	R 0.020645	R 0.020645	0.00

3.2 Rebates

3.2.1 That a 100 per cent rebate be granted to registered indigents in terms of the Indigent Policy.

3.2.2. That a 20 per cent rebate be allowed to pensioners, physically and mentally disabled persons. In this regard the following stipulations are relevant:

- The rate-able property concerned must be occupied by the applicant and his/her spouse, if any, and by dependents without income;
- The owner must be living permanently on the property;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension; and
- The property must be categorized as residential.

3.2.4 The Municipality may award a 100 per cent grant-in-aid on the assessment rates of rate-able properties of certain classes such as registered welfare organizations, institutions or organizations performing charitable work, sports grounds used for purposes of amateur sport.

3.3 Exemptions:

That in terms of Section 15(1)(a) of the MPRA, Act 6 of 2004, the following categories be exempted from payment of a rate levied on their property:

3.3.1 Rate-able property registered in the name of a welfare organization registered in terms of the National Welfare Act, 100 of 1978.

3.3.2 Rate-able property owned by public benefit organisations and used for a specific public benefit activity as listed in item 1,2 and 4 of part 1 of the ninth schedule to the Income Tax Act.

3.3.3 Rate-able property owned by organisations performing charitable work.

3.3.4 Sport grounds used for the purposes of amateur sport and any social activities which are connected with such sport.

3.3.5 Properties in the "**municipal**" category unless a lease or sale agreement for such a property, or part thereof exists.

3.3.6 On the first 30% of the market value of public service infrastructure.

3.3.7 On the first R15 000 of the market value of the property assigned in the valuation roll to a category determined by the municipality:

- for residential purposes and duets not subject to a sectional title scheme, or
- for properties used for multiple purposes, provided one or more components of the property and which forms a major part of the property, are used for residential purposes.

3.3.8 On a property registered in the name of and used primarily as a place of public worship by a religious community, including an official residence registered in the name of that community which is occupied by an office-bearer of that community who officiates at services at that place of worship.

3.3.9 On those parts of a special nature reserve, national park or national reserve with meaning of Protected Areas Act or a national botanical garden within the meaning of National Management Biodiversity Act, 2004 which are not developed or used for commercial business, or residential agricultural purposes.

The owners of such properties mentioned above must apply to the Chief Financial Officer in the prescribed format for such a grant.

3.4 That all property rates as per paragraph 3.1 above be subjected to Value Added Tax at a zero rate.

4. **THAT** the fees for the removal of solid waste (refuse), whether the service is delivered or not, as published be approved with effect from 1 July 2020 as follows:

4.1 Tariff of charges

BELGRADE AREA	01/07/2019-30/06/2020	01/07/2020-30/06/2021	% INCREASE(+)/ DECREASE (-)
Residential dwellings per bin-removed twice per week-Monday & Friday-p/m	R151.43	R158.24	4.50
Businesses per bin-removed twice per week-Monday & Friday-p/m	R201.90	R210.99	4.50
Government departments per bin-removed twice per week-Monday & Friday-p/m	R201.90	R210.99	4.50
Vacant land-p/m	R57.55	R60.14	4.50

TARIFF DESCRIPTION	01/07/2019-30/06/2020	01/07/2020-30/06/2021	% INCREASE(+)/ DECREASE (-)
Residential dwellings per bin-removed twice per week-Monday & Friday-p/m	R 162.44	R 169.75	4.50
Government departments & businesses per bin-removed daily-p/m	R 230.16	R 240.52	1.50
Businesses-Refuse removal at central point-removed daily-p/m	R 2 030.69	R 2 122.07	4.50
Vacant land-p/m	R 57.55	R 60.14	4.50
Sectional titles per unit-removed twice per week Monday & Friday	R 162.44	R 169.75	4.50
Garden refuse removal m³ per load or part thereof	R 162.44	R 169.75	4.50
Building rubble per m³ load or part thereof	R 324.88	R 339.50	4.50
Residential block of flats per unit-p/m	R 162.44	R 169.75	4.50

4.1.2 That for all indigent consumers enlisted under the Council's indigent support and free basic services scheme of all dwellings in the formalized informal housing settlement no fees be paid by the consumer and the levy in full be recovered from the proportional equitable share payable by the National Treasury.

4.1.3 That a 20% rebate be allowed to pensioners, physically and mentally disabled persons. In this regard the following stipulations are relevant:

- The rate-able property concerned must be occupied by the applicant and his/her spouse, if any, and by dependents without income;
- The owner must be living permanently on the property;
- The applicant must submit proof of his/her age and identity and, in the case of a physically or mentally handicapped person, proof of certification by a Medical Officer of Health, also proof of the annual income from a social pension.

4.1.4 That the fees for the removal of solid waste as per paragraph 4.1 be subjected to Value Added Tax at the standard rate.

5. **THAT** the electricity tariffs for the 2020/21 financial year be approved with effect from 1 July 2020 as follows:

Category	2019/20 Tariffs	2020/21 Tariffs	Change
Domestic:			
- Basic charge	R338.78	R359.85	6.22%
- Energy charge per KWh	R1.42	R1.51	6.22%
Undeveloped stands			
- Basic charge	R189.98	R201.80	6.22%
Bulk Consumers/Industrial:			
- Basic charge	R1 119.02	R1 188.62	6.22%
- Demand charge per KVA	R2 18.23	R231.80	6.22%
- Energy charge per KWh	R0.9414	R1.00	6.22%
Business/Commercial:			
- Basic charge	R809.24	R859.57	6.22%
- Energy charge per KWh	R1.70	R1.80	6.22%

5.1.1 That the electricity tariffs be approved subject to the final NERSA app and be adjusted accordingly should further increases be approved for ESKOM.

5.2 That the fees for the removal of solid waste as per paragraph 4.1 be subjected to Value Added Tax at the standard rate.

6. **THAT** the following budget related policies be approved for implementation from 1 July 2020:

- 6.1 Free basic services and indigent policy
- 6.2 Supply chain management policy
- 6.3 Tariff policy
- 6.4 Travelling and subsistence policy
- 6.5 Asset management policy
- 6.6 Borrowing management policy
- 6.7 Funding and reserves policy

6.8 Property rates policy

6.9 Virement policy

6.10 Investment and cash management investment

6.11 Credit and debt collection policy

6.12 Budget policy

6.13 Petty cash policy

7. **THAT** the approved budget in both printed and electronic formats be submitted to National and Provincial Treasury within ten (10) working days from date of approval.
8. **THAT** the approved budget be placed on the municipal website within ten (10) working days from date of approval.
9. **THAT** the approved budget and supporting documentation with Council resolution be made public in terms of Section 2(A) of the Municipal Systems Act, 32 of 2000 within ten (10) working days after Council approval.

1.3 EXECUTIVE SUMMARY

The year 2019/20 has been challenging and very demanding but due to the emphasis on cost control and the introduction of austerity measures this has somewhat assisted the municipality to reduce the adverse impact of the slow economic recovery.

The application of sound financial management principles for the compilation of the Municipality's financial plan is essential and critical to ensure that the Municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The Municipality's business and service delivery priorities were reviewed as part of this year's planning and budget process. Where appropriate, funds were transferred from low- to high-priority programmes so as to maintain sound financial stewardship. A critical review was also undertaken of expenditures on noncore and 'nice to have' items.

National Treasury's MFMA Circulars No. 98 and 99 was used to guide the compilation of the 2020/21 MTREF.

The main challenges experienced during the compilation of the 2020/21 MTREF can be summarized as follows:

- The ongoing difficulties in the national and local economy;
- Aging and poorly maintained roads and electricity infrastructure;
- The need to reprioritize projects and expenditure within the existing resource envelope given the cash flow realities and declining cash position of the municipality;
- The increased cost of bulk electricity (due to tariff increases from Eskom), which is placing upward pressure on service tariffs to residents.
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies; and
- Availability of affordable capital/borrowing.

The following budget principles and guidelines directly informed the compilation of the 2019/20 MTREF:

- The 2019/20 Adjustments Budget priorities and targets, as well as the base line allocations contained in that Adjustments Budget were adopted as the upper limits for the new baselines for the 2020/21 annual budget;
- Tariff and property rate increases should be affordable and should generally not exceed inflation as measured by the CPI, except where there are price increases in the inputs of services that are beyond the control of the municipality, for instance the cost of bulk water and electricity. In addition, tariffs need to remain or move towards being cost reflective, and should take into account the need to address infrastructure backlogs;
- There will be no budget allocated to national and provincial funded projects unless the necessary grants to the municipality are reflected in the national and provincial budget and have been gazetted as required by the annual Division of Revenue Act;

The 4.5% following macro-economic forecasts have been taken into consideration when preparing the 2020/21 budgets and MTREF.

Inflation forecast	s2019/20 Estimate	2020/21 Forecast	2021/22 Forecast	2022/23 Forecast
CPI Inflation	4.1%	4.5%	4.6%	4.6%

NERSA guideline of 6.9% bulk electricity purchase increase was used for 2020/21 bulk electricity, this includes the electricity losses.

In view of the aforementioned, the following table is a consolidated overview of the proposed 2020/21 Medium-term Revenue and Expenditure Framework:

Consolidated Overview of the 2020/21 MTREF

Summary of Budget Statement				
Description	Special Adjustment Budget 2019/20	Final Budget Year 2020/21	Estimated Budget Year 2021/22	Estimated Budget Year 2022/23
Total Operating Revenue	(261 769 547)	(303 261 589)	(321 454 862)	(340 769 844)
Total Capital Revenue	(32 840 405)	(26 727 300)	(28 786 900)	(30 294 550)
External Borrowings	(5 400 000)	(4 800 000)	-	-
Total Revenue	(300 009 952)	(334 788 889)	(350 241 762)	(371 064 394)
Total Operating Expenditure	249 321 618	282 132 739	291 352 375	303 509 737
Total Capital Expenditure	46 306 304	43 387 110	35 986 151	30 294 550
Total Expenditure	295 627 922	325 519 849	327 338 526	333 804 287
SURPLUS/(DEFICIT)	(4 382 030)	(9 269 040)	(22 903 236)	(37 260 107)
Total Budget	295 627 922	325 519 849	327 338 526	333 804 287

Total operating revenue increase from R261 770 million in 2019/20 to R303 262 million in 2020/21 financial year. The operational revenue is projected to be R321 455 million in 2021/22 and R340 770 million in 2022/23.

Total capital revenue decrease from R32 840 million in 2019/20 to R26 727 million in 2020/21. The capital revenue is projected to be R28 786 million in 2021/22 and R30 295 million in 2022/23.

External loans are expected to decrease from R5 400 million in 2019/20 to R4 800 million in 2020/21. To date there are no projected external loans to be raised for the 2021/22 and 2022/23 financial years.

Total operating expenditure increase from R249 322 million in 2019/20 to R282 133 million in 2020/21 financial year. The operational expenditure is projected to be R291 352 million in 2021/22 and R303 510 million in 2022/23.

Total capital expenditure decrease from R46 306 million in 2019/20 to R43 387 million in 2020/21. The capital revenue is projected to be R35 986 million in 2021/22 and R30 295 million in 2022/23.

Total budget increase from R295 628 million in 2019/20 to R325 520 million in 2020/21 financial year. The total budget is projected to be R327 339 million in 2021/22 and R333 804 million in 2022/23.

1.4 OPERATING REVENUE FRAMEWORK

The municipality's revenue comprises operating revenue which includes property taxes, service charges and operating grants and capital revenues which consists of capital grants, borrowings and internally generated revenue. Therefore, stable sources of revenue are one of the key factors that support the sound financial position of the municipality. In addition to the obvious need to grow the municipality's revenue by increasing its tax base, other means for securing funding for council projects must be explored in a variety of ways. The municipality does not have the wherewithal of financing the ever-increased capital projects requirements. Sources of capital finance are already stretched with limited scope for further borrowing, consumer pressure to restrict tariff and tax increases, and little likelihood of a structural upward adjustment in grant allocations

For Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue and cash management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 75.38% annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the municipality.
- Improving customer relations and promoting a culture of payment.
- Creating an environment which enhances growth, development and service delivery.

The following table is a summary of the 2020/21 MTREF (classified by main revenue source):
Summary of revenue classified by main revenue source:

Revenue Source	Final Budget 2020/21	% to Total Budget	Adjustment Budget 2019/20	% to Total Budget
Property rates	68 894 815.00	22.72	38 740 887.77	14.80
Service charges	56 774 756.00	18.72	53 342 121.38	20.38
Rental of facilities and equipment	603 473.00	0.20	481 792.86	0.18
Interest earned - external investments	1 469 310.00	0.48	1 406 038.35	0.54
Interest earned - outstanding debtors	12 058 739.00	3.98	11 539 462.69	4.41
Fines, penalties and forfeits	1 840 091.00	0.61	1 760 852.40	0.67
Licences and permits	1 866 840.00	0.62	1 786 449.36	0.68
Agency services	868 204.00	0.29	830 817.00	0.32

Transfers and subsidies	157 026 700.00	51.78	149 814 517.41	57.23
Other revenue	1 858 662.00	0.61	2 066 607.51	0.79
Total	303 261 590.00	100.00	261 769 546.73	100.00

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit.

Total operating revenue increase from R261 770 million in 2019/20 to R303 262 million in 2020/21 financial year. The operational revenue is projected to be R321 455 million in 2021/22 and R340 770 million in 2022/23. Explanation notes on the changes between the 2019/20 adjustment budget operating revenue and 2020/21 final budget operating revenue is as follows:

Property rates:

Revenue from property rates is expected to increase from R38 741 million in 2019/20 to R68 895 million in 2020/21, this is due to implementation of the new five-year valuation rolls as properties were last revalued in 2014.

Service charges:

Revenue from service charges is expected to increase from R53 342 million in 2019/20 to R56 775 million in 2020/21, the electricity revenue will increase by 6.22% as per NERSA guidelines and refuse removal revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Rental of facilities and equipment:

Revenue from rental of facilities and equipment is expected to increase from R482 thousand in 2019/20 to R603 thousand in 2020/21, the rental of facilities and equipment revenue will increase by 25.10% due to the proper billing of the Caravan Park that was under-billed in the previous year.

Interest on external investments:

Revenue from interest on external investments is expected to increase from R1 406 million in 2019/20 to R1 469 million in 2020/21, the interest on external investments revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Interest on outstanding debtors:

Revenue from interest on outstanding debtors is expected to increase from R11 539 million in 2019/20 to R12 059 million in 2020/21, the interest on outstanding debtor's revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Fines, penalties and forfeits:

Revenue from fines, penalties and forfeits is expected to increase from R1 761 million in 2019/20 to R1 840 million in 2020/21, the fines, penalties and forfeits revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Licences and permits:

Revenue from licences and permits is expected to increase from R1 786 million in 2019/20 to R1 867 million in 2020/21, the licences and permits revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Agency services:

Revenue from agency services is expected to increase from R831 thousand in 2019/20 to R868 thousand in 2020/21, the agency services revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.

Operating transfers and subsidies:

Revenue from operating transfers and subsidies is expected to increase from R149 815 million in 2019/20 to R157 027 million in 2020/21, the transfers and subsidies revenue will increase based on the National and Provincial Treasury's allocations. The detailed table of operating transfers and subsidies will be provided in the table hereunder.

Other revenue:

Revenue from other revenue is expected to decrease from R2 067 million in 2019/20 to R1 859 million in 2020/21, the other revenue will decrease by CPI per cent of 10.06% this is due to the mSCOA tree that differ on revenue items grouping than our previous system.

Operating Transfers and Grant Receipts

Operating Transfers and Grant Type	Final Budget 2020/21	% to Total Budget	Special Adjustment Budget 2019/20	% to Total Budget
Equitable Share	146 625 000.00	93.38	136 387 000.00	91.04
Finance Management Grant	2 800 000.00	1.78	2 435 000.00	1.63
MIG - 5% Operational Grant	1 406 700.00	0.90	1 415 100.00	0.94
Community Library Services Grant	452 000.00	0.29	422 000.00	0.28
Provincialization of Libraries	1 809 000.00	1.15	1 760 000.00	1.17
Expanded Public Works Programme	3 055 000.00	1.95	2 513 000.00	1.68
Koppie Guesthouse (Mahlalela Community Trust)	-	-	1 500 000.00	1.00
Mkuze falls	-	-	2 500 000.00	1.67
Sub-taxi Rank	-	-	3 417.40	0.00
Municipal Disaster Relief Grant Fund	879 000.00	0.56	879 000.00	0.59
Total	157 026 700.00	100.00	149 814 517.40	100.00

1.5 OPERATING EXPENDITURE FRAMEWORK

The expenditure framework for the 2020/21 MTREF is informed by:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- The repairs and maintenance programme;
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made;
- Elimination of spending on non-priority items.

The following table is a high level summary of the 2020/21 budget and MTREF (classified per main type of operating expenditure):

Expenditure By Type	Final Budget 2020/21	% to Total Budget	Special Adjustment Budget 2019/20	% to Total Budget
Employee related costs	99 743 976.00	35.35	89 882 183.99	36.05
Remuneration of councillor's	10 461 916.00	3.71	10 284 965.08	4.13
Debt impairment	29 559 250.00	10.48	12 518 800.00	5.02
Depreciation & asset impairment	14 400 100.00	5.10	13 780 000.00	5.53
Finance charges	2 080 268.00	0.74	1 990 686.98	0.80
Bulk purchases	35 614 390.00	12.62	33 315 612.77	13.36
Other materials	18 247 689.00	6.47	14 597 236.13	5.85
Contracted services	32 223 246.00	11.42	26 028 994.00	10.44
Transfers and subsidies	3 034 550.00	1.08	5 000 000.00	2.01
Other expenditure	36 767 354.00	13.03	41 923 139.50	16.81
Total	282 132 739.00	100.00	249 321 618.45	100

In line with the formats prescribed by the Municipal Budget and Reporting Regulations, capital transfers and contributions are excluded from the operating statement, as inclusion of these revenue sources would distort the calculation of the operating surplus/deficit. Total operating expenditure increase from R249 322 million in 2019/20 to R282 133 million in 2020/21 financial year. The operational expenditure is projected to be R291 352 million in 2021/22 and R303 510 million in 2022/23. Explanation notes on the changes between the 2019/20 adjustment budget operating expenditure and 2020/21 final budget operating expenditure is as follows:

Employee-related costs:

Expenditure on employee related costs is expected to increase from R89 882 million in 2019/20 to R99 744 million in 2020/21, employee related cost expenditure will increase by 11.46 per cent due to prioritization of new vacant post and salary increase of 6.25% as per SALGA Collective Agreement for permanent employees and further 4.5% estimated norm for the Senior Managers.

Remuneration of councillor's:

Remuneration of councillor's is expected to increase from R10 285 million in 2019/20 to R10 462 million in 2020/21. The cost associated with the remuneration of Councillor's is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). As the new upper limits for the 2020/21 financial year have not yet been gazetted, the norm was used to estimate the possible salary package increment.

Debt impairment:

The provision of debt impairment is expected to decrease from R12 518 million in 2019/20 to R29 559 million in 2020/21. The provision of debt impairment was determined based on the current collection rate on traffic fines, refuse removal revenue, property rates revenue and the Debt Write-off Policy of the Municipality.

Depreciation and asset impairment:

The provision for depreciation, amortisation and asset impairment is expected to increase from R13 780 million in 2019/20 to 14 400 million in 2020/21, the provision for depreciation will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline. Provision for depreciation, amortisation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption.

Finance charges:

Expenditure on finance costs is expected to increase from R1 991 million in 2019/20 to R2 080 million in 2020/21, finance costs expenditure will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline. Finance charges consist primarily of the repayment of interest on long-term borrowing (cost of capital).

Bulk purchase - electricity:

Expenditure on bulk electricity is expected to increase from R33 316 million in 2019/20 to R35 614 million in 2020/21, bulk electricity purchase is estimated to increase by 6.9 %, as per the issued NERSA guidance. The expenditure includes distribution losses.

Contracted services:

Expenditure on contracted services is expected to increase from R26 029 million in 2019/20 to R32 223 million in 2020/21, contracted services is estimated to increase by 23.80%, this is due to the implementation of the mSCOA compliant system. The mSCOA tree allocation only allows the expenditure performed by service providers as contracted services this is why this category slightly went up.

Other materials:

Expenditure on other materials is expected to increase from R14 597 million in 2019/20 to R18 248 million in 2020/21. Other materials will be 6.47% of the operational expenditure. The required norm for providing on repairs and maintenance is 8% of the carrying value of property, plant and equipment and investment property. The municipality do not afford to meet the norm as per our financial status.

Repairs and maintenance per asset class:

Expenditure by Type	Final Budget 2020/21	%	Adjustments Budget 2019/20	%
Infrastructure – roads	9 396 713.58	51.50	6 946 867.75	47.59
Infrastructure –storm water	3 000 000.00	16.44	2 080 392.00	14.25
Infrastructure – electricity	2 422 874.71	13.28	2 318 540.39	15.88
Other assets	1 212 795.34	6.65	1 200 702.45	8.23
Machinery and equipment	190 903.64	1.05	182 682.91	1.25
Transport assets	2 024 401.90	11.09	1 868 050.62	12.80
TOTAL	18 247 689.17	100.00	14 597 236.12	100.00

Other expenditure:

Other expenditure on is expected to decrease from R41 923 million in 2019/20 to R36 767 million in 2020/21, other expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved. Due to the cash flow Going Concern raised by the Auditor General and minimal growth in own revenue. Other expenditure has been reduced by cutting down certain non-essential expenditure items.

The following table gives a breakdown of the main expenditure categories for the 2020/21 financial year.

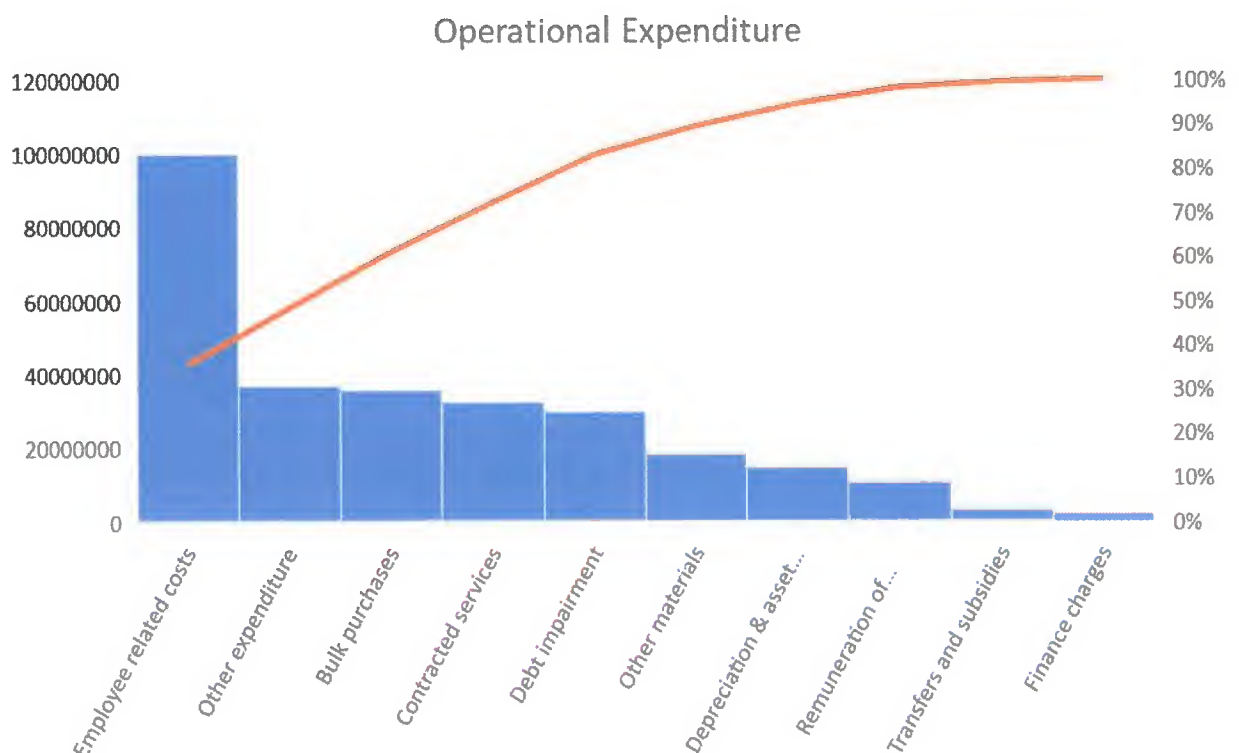


Figure 1 Main operational expenditure categories for the 2020/21 financial year

1.4 CAPITAL EXPENDITURE FRAMEWORK

Capital expenditure is expected to decrease from R46 306 million in 2019/20 to R43 387 million in 2020/21, capital expenditure is estimated to decrease by 6.30%, this is due to the decrease on the MIG funding that previously increase based on roll-over approval.

In addition to the Table A9, Tables SA34a, b, c provides a detailed breakdown of the capital programme relating to new asset construction, capital asset renewal as well as operational repairs and maintenance by asset class.

The key capital expenditure in the proposed capital budget for 2020/21 financial year is as follows:

Capital Expenditure asset class	2020/2021	%	2019/2020	%
Roads and storm water infrastructure	16 250 594.60	37.25	5 621 000.00	12.14
Community halls, crèche and taxi rank	2 741 322.88	6.33	12 418 382.35	26.82
Sports and recreational facilities	14 735 382.52	34.02	13 847 518.05	29.90
Furniture and equipment	250 000.00	0.58		0.00
Machinery and transport assets	4 800 000.00	11.08	4 202 000.00	9.07
Computer equipment	792 810.00	1.83	673 900.00	1.46
Other Assets	3 817 000.00	8.65	3 590 000.00	7.75
Various MIG Projects	0.00	0.00	5 953 504.54	12.86
Total	43 387 110.00	100.00	46 306 304.94	100.00

The following graph provides a breakdown of the capital budget to be spent on infrastructure related projects over the 2020/21 MTREF.

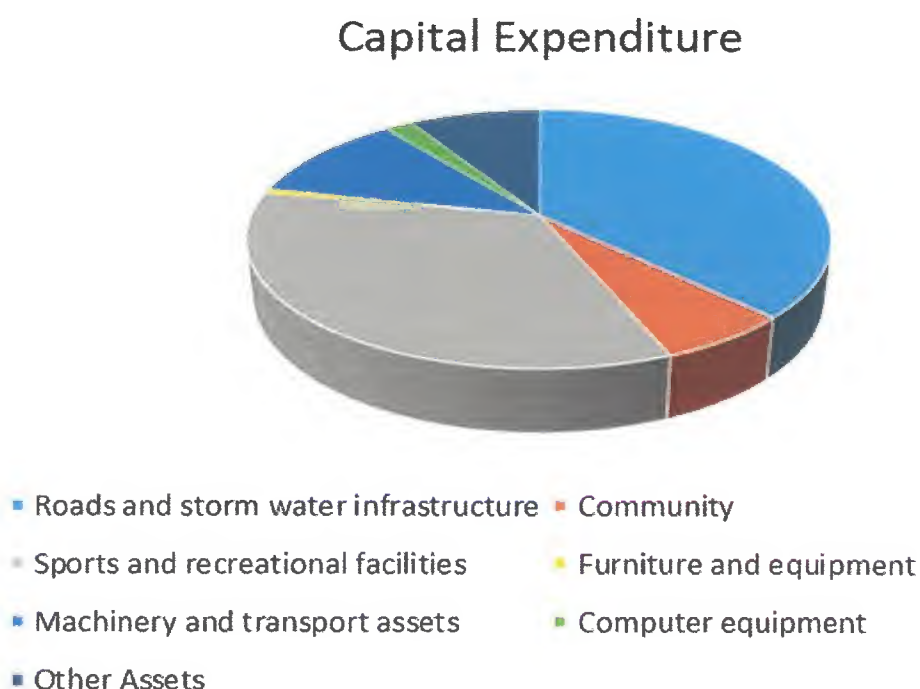


Figure 2 Capital Infrastructure Programme

Item Description	ORIGINAL BUDGET 2020/2021	ORIGINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023	Funding Source
------------------	---------------------------------	---------------------------------	---------------------------------	-------------------

Infrastructure Assets	33 727 300.00	34 686 900.00	30 294 550.00	
Dwarsland Creche Ward 1	735 086.57	73 508.66	-	MIG
Hlambanyathi Creche Ward 14	945 836.11	94 583.61	-	MIG
uPhongolo Ward 8 Sport Ground	1 602 360.03	160 236.00	-	MIG
Ncotshane Multi-purpose Sportfield Ward 10	675 618.38	-	-	MIG
Pongola Sub-Rank Facility Phase 2 Ward 11	298 000.00	-	-	MIG
uPhonoglo ward 3 Sport Ground	180 000.09	18 000.01	-	MIG
Esigungwini Sportfield Ward 11	603 334.00	60 333.40	-	MIG
Ward 12 Sport Field	1 614 194.67	161 419.47	-	MIG
Mashobane Community Hall	255 000.45	-	-	MIG
Mashulu Creche Phase 2, Ward 13	68 499.75	6 849.98	-	MIG
Ward 14 Community Hall	553 000.00	55 300.00	-	MIG
Sithwelekanzima Creche Phase 2, Ward 10	62 843.56	-	-	MIG
Kranskloof Community Hall Phase 2, Ward 13	183 900.00	-	-	MIG
Upgrade of mkhwakhweni sportfiels in ward 13-phase 2	2 909 435.24	290 943.52	-	MIG
Mkhiwaneni Sportfield Ward 9	4 630 939.33	463 093.93	-	MIG
Upgrading of Magadlela Ward 2	4 035 633.16	2 811 250.50	266 371.43	MIG
Belgrade Paving Road Ward 5	2 432 271.54	5 664 052.92	566 405.29	MIG
ZCC to Simunye Road Paving Ward 13	1 170 069.53	1 918 157.37	14 717 517.15	MIG
Kwathengizwe Sport Ward 4	1 240 555.45	3 303 428.96	330 342.90	MIG
N2 to Thandukukhanya Road Paving Ward 7	1 314 620.37	3 779 194.67	377 919.47	MIG
Multi-purpose Sport Ward 11	1 216 101.77	9 926 547.00	992 654.70	MIG
Ncotshane Storm Water Phase 1	7 000 000.00	5 900 000.00	590 000.00	OWN
Community Hall Ward 08	-	-	3 253 339.07	MIG
Road tarring	-	-	7 000 000.00	MIG
uPhongolo Ward 6 Sport Ground	-	-	2 200 000.00	MIG

Property Services	750 000.00	-	-	
Car ports for municipal council & officials	750 000.00	-	-	OWN

Budget & Treasury	100 000.00	-	-	
Projector & Screens for Budget Manager	100 000.00	-	-	OWN

Public Safety	412 000.00	-	-	
Wendy houses	400 000.00			OWN
Fridge	10 000.00			OWN
Microwave	2 000.00			OWN

Solid Waste	1 125 000.00	1 200 000.00	-	
--------------------	---------------------	---------------------	---	--

Wheeled Refuse Bins	1 125 000.00	1 200 000.00		OWN
---------------------	--------------	--------------	--	-----

Corporate Services	2 472 810.00	-	-	
Furniture and fittings	250 000.00			OWN
Disaster recovery sites	660 000.00			OWN
Desktop and laptops for the advertised posts	258 843.00			OWN
Replacement of computers of the existing employees	503 967.00			OWN
PARKHOMES OFFICE	800 000.00			OWN

Transport assets	4 800 000.00	-	-	
Waste Management Tractor*2	1 100 000.00			LOAN
Skid unit(fire vehicle)	2 200 000.00			LOAN
Waste Management Tipper Truck	1 500 000.00			LOAN

Total	43 387 110.00	35 886 900.00	30 294 550.00	
--------------	----------------------	----------------------	----------------------	--

Summary of other capital projects where the municipality is an Agent:

Item Description	ORIGINAL BUDGET 2020/2021	ORIGINAL BUDGET 2021/2022	ORIGINAL BUDGET 2022/2023	Funding Source
Electrification Projects				
Ntshiyangibone & Ereyini Ward 11 & 05	9 210 000			INEP
Madanyini, Mboloba, Sdakeni & Deckville Ward 09, 10, 02, 07 & 15		9 000 000		INEP
Klipwaal, emvunyaneni, Mavithi & Mdiyane Ward 04, 06, 11 & 03			R8 000 000	INEP
Housing Projects				
KwaLubisi Rural Housing Phase 1 (300 units)	24 637 069.33	12 318 534.67	-	DHS
Ndalini Rural Housing Phase 1 (300 units)	24 637 069.33	12 318 534.67	-	DHS
Vimbemshini Rural Housing Phase 1 (300 units)	24 637 069.33	12 318 534.67	-	DHS

Annual Budget Tables

Table A1 Budget Summary

Choose name from list - Table A1 Budget Summary

Description	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousands										
Financial Performance										
Property rates	30 848	35 295	37 551	38 741	38 741	38 741	38 741	68 895	72 064	75 379
Service charges	44 431	47 559	49 948	53 342	53 342	53 342	53 342	56 775	59 656	64 431
Investment revenue	1 293	1 357	1 520	1 406	1 406	1 406	1 406	1 469	1 537	1 608
Transfers recognised - operational	105 139	116 227	130 756	207 241	149 811	149 811	149 811	157 027	168 224	178 459
Other own revenue	28 048	21 771	29 342	17 925	18 466	18 466	18 466	19 096	19 974	20 893
Total Revenue (excluding capital transfers and contributions)	209 757	222 208	249 118	318 655	261 766	261 766	261 766	303 262	321 455	340 770
Employee costs	70 756	74 013	83 197	91 990	89 882	89 882	89 882	99 744	105 190	110 968
Remuneration of councillors	8 264	9 371	9 717	10 112	10 285	10 285	10 285	10 462	10 943	11 447
Depreciation & asset impairment	14 997	23 400	13 598	15 780	13 780	13 780	13 780	14 400	15 063	15 755
Finance charges	899	1 382	2 215	1 991	1 991	1 991	1 991	2 080	2 176	2 276
Materials and bulk purchases	26 192	25 376	27 756	64 502	47 913	47 913	47 913	53 862	57 159	60 725
Transfers and grants	1 657	102	2 544	8 676	5 000	5 000	5 000	3 035	1 246	1 132
Expenditure	91 422	87 627	126 819	141 529	80 471	80 471	80 471	98 550	99 576	101 206
Total Expenditure	214 186	221 271	265 845	334 580	249 322	249 322	249 322	282 133	291 352	303 510
Surplus/(Deficit)	(4 429)	937	(16 727)	(15 925)	12 445	12 445	12 445	21 129	30 102	37 260
Transfers and subsidies - capital (monetary allocations) (Net)	64 286	47 285	17 885	26 887	32 844	32 844	32 844	26 727	28 787	30 295
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Capital expenditure & funds sources										
Capital expenditure	59 908	47 122	24 094	37 324	46 306	46 306	46 306	41 912	35 986	27 437
Transfers recognised - capital	57 687	41 204	16 878	26 887	32 844	32 844	32 844	36 349	35 986	27 437
Borrowing	-	-	1 516	6 700	5 400	5 400	5 400	4 800	-	-
Internally generated funds	2 221	5 918	5 701	3 738	8 062	8 062	8 062	763	-	-
Total sources of capital funds	59 908	47 122	24 094	37 324	46 306	46 306	46 306	41 912	35 986	27 437
Financial position										
Total current assets	-	-	-	-	-	-	-	712 662	753 872	793 738
Total non current assets	-	-	-	-	-	-	-	564 770	589 798	607 409
Total current liabilities	-	-	-	-	-	-	-	95 641	49 611	14 327
Total non current liabilities	-	-	-	-	-	-	-	17 833	18 639	15 211
Community wealth/Equity	-	-	-	-	-	-	-	998 531	1 417 975	1 372 026
Cash flows										
Net cash from (used) operating	54 020	43 181	33 014	19 126	35 361	35 361	35 361	55 278	64 715	73 273
Net cash from (used) investing	(59 908)	(47 122)	(24 517)	(37 324)	(33 354)	(33 354)	(33 354)	(41 912)	(35 986)	(27 437)
Net cash from (used) financing	(2 282)	2 788	(1 780)	3 250	46	46	46	-	-	-
Cash/cash equivalents at the year end	(8 170)	(1 153)	6 716	(14 949)	2 053	2 053	2 053	13 366	42 095	87 931
Cash backing/surplus reconciliation										
Cash and investments available	-	-	-	-	-	-	-	606 118	640 666	673 717
Application of cash and investments	-	-	-	-	-	-	-	11 202	(42 456)	(85 465)
Balance - surplus (shortfall)	-	-	-	-	-	-	-	594 916	683 123	759 182
Asset management										
Asset register summary (WDV)	-	-	-	-	-	-	-	532 106	555 012	579 972
Depreciation	-	-	-	-	-	-	-	14 400	15 063	15 755
Renewal and Upgrading of Existing Assets	-	-	-	-	-	-	-	27 011	19 613	9 466
Repairs and Maintenance	-	-	-	-	-	-	-	-	-	-
Free services										
Cost of Free Basic Services provided	-	-	-	-	-	-	-	-	-	-
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:	-	-	-	-	-	-	-	-	-	-
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasise the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds are financed from a combination of the current operating surplus. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

Even though the Council places great emphasis on the financial sustainability of the municipality, this is not to be done at the expense of services to the poor. The section on Free Services shows that the amount spent on free basic services and the revenue cost of free services provided by the municipality continues to increase. In addition, the municipality continues to make good progress in addressing service delivery backlogs.

Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by functional classification)

Functional Classification Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1									
Revenue - Functional										
<i>Governance and administration</i>		108 276	112 804	123 528	109 021	109 171	109 171	144 473	153 225	161 338
Executive and council		20 030	20 030	24 336	30 491	30 491	30 491	32 780	35 317	37 531
Finance and administration		88 247	92 775	99 192	78 530	78 680	78 680	111 693	117 907	123 807
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		20 280	21 521	34 761	104 034	57 304	57 304	61 470	65 184	69 064
Community and social services		8 363	7 200	16 527	25 670	25 670	25 670	28 388	29 632	31 335
Sport and recreation		3 781	5 003	4 704	6 729	6 729	6 729	7 331	7 892	8 383
Public safety		8 137	9 318	13 250	23 826	24 905	24 905	25 751	27 659	29 346
Housing		-	-	280	47 809	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		69 393	68 353	47 312	51 692	57 649	57 649	57 946	62 260	65 763
Planning and development		59 372	58 886	36 111	51 692	57 649	57 649	53 620	57 655	60 902
Road transport		10 022	9 467	11 201	-	-	-	4 326	4 604	4 861
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Engineering services</i>		70 592	61 303	55 659	70 125	61 816	61 816	65 457	68 881	74 163
Energy sources		58 056	46 679	39 628	54 120	45 810	45 810	48 698	51 314	55 766
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		12 536	14 624	16 032	16 005	16 005	16 005	16 759	17 567	18 397
<i>Other</i>	4	5 502	5 511	5 743	10 670	8 670	8 670	643	693	737
Total Revenue - Functional	2	274 044	269 493	267 003	345 542	294 610	294 610	329 989	350 242	371 064
Expenditure - Functional										
<i>Governance and administration</i>		81 203	84 199	89 862	101 246	99 351	99 351	122 961	125 751	129 038
Executive and council		16 826	18 070	28 668	32 615	30 059	30 059	30 255	31 746	33 263
Finance and administration		64 377	66 129	61 194	68 630	69 292	69 292	92 706	94 005	95 775
Internal audit		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		47 117	55 694	54 428	102 688	50 445	50 445	55 132	55 875	58 650
Community and social services		19 842	11 557	27 019	24 567	22 965	22 965	25 148	26 486	27 726
Sport and recreation		13 174	30 871	4 566	7 718	4 283	4 283	3 639	3 806	3 982
Public safety		14 101	13 266	22 544	22 515	23 116	23 116	26 344	25 582	26 942
Housing		-	-	300	47 889	81	81	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		34 192	31 591	66 906	54 324	38 096	38 096	48 771	51 142	53 681
Planning and development		20 227	20 250	15 651	28 044	25 027	25 027	27 553	28 926	30 419
Road transport		13 965	11 341	51 255	26 279	13 069	13 069	21 218	22 216	23 262
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Engineering services</i>		47 384	45 531	49 014	64 839	52 947	52 947	54 725	58 023	61 561
Energy sources		31 678	28 912	32 236	48 524	37 648	37 648	39 841	42 455	45 276
Water management		-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	-	-
Waste management		15 706	16 619	16 779	16 315	15 298	15 298	14 884	15 569	16 285
<i>Other</i>	4	4 291	4 256	3 408	11 483	8 484	8 484	544	562	580
Total Expenditure - Functional	3	214 186	221 271	263 618	334 580	249 322	249 322	282 133	291 352	303 510
Surplus/(Deficit) for the year		59 858	48 222	3 385	10 962	45 288	45 288	47 856	58 889	67 555

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. The modified GFS standard classification divides the municipal services into 15 functional areas. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enable the National Treasury to compile 'whole of government' reports.
2. Note the Total Revenue on this table includes capital revenues (Transfers recognised – capital) and so does not balance to the operating revenue shown on Table A4.

Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Revenue by Vote	1									
Vote 1 - Executive & Council		16 186	16 186	18 615	18 478	18 478	18 478	19 865	21 402	22 744
Vote 2 - Finance & Administration		3 844	3 844	5 721	12 014	12 014	12 014	12 915	13 915	14 787
Vote 3 - Finance & Administration		73 644	78 170	79 994	51 105	51 205	51 205	82 175	86 126	90 045
Vote 4 - Planning & Development		14 603	14 605	19 198	27 425	27 475	27 475	29 518	31 781	33 762
Vote 5 - Public Safety		36 274	39 612	53 849	79 359	77 438	77 438	59 995	63 048	66 491
Vote 6 - Sports & Recreation		-	-	280	47 809	-	-	22 622	24 373	25 900
Vote 7 - Road Transport		13 968	2 044	10 540	16 050	17 050	17 050	14 383	15 405	16 324
Vote 8 - Waste Management		115 525	115 032	78 806	93 302	90 950	90 950	88 516	94 191	101 111
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	274 044	269 493	267 003	345 542	294 610	294 610	329 989	350 242	371 064
Expenditure by Vote to be appropriated	1									
Vote 1 - Executive & Council		12 441	13 548	17 598	15 772	16 998	16 998	16 180	16 924	17 702
Vote 2 - Finance & Administration		4 385	4 522	11 069	16 843	13 061	13 061	14 075	14 822	15 560
Vote 3 - Finance & Administration		37 944	41 600	39 422	41 191	40 961	40 961	62 614	62 387	62 497
Vote 4 - Planning & Development		26 433	24 529	21 772	27 439	28 331	28 331	30 093	31 618	33 278
Vote 5 - Public Safety		65 434	74 884	73 773	77 703	69 197	69 197	73 319	74 943	78 642
Vote 6 - Sports & Recreation		-	-	300	47 889	81	81	85	89	93
Vote 7 - Road Transport		13 459	21 935	6 457	19 082	16 336	16 336	14 840	15 457	16 148
Vote 8 - Waste Management		54 090	40 253	93 227	88 660	64 357	64 357	70 928	75 113	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	214 186	221 271	263 618	334 580	249 322	249 322	282 133	291 352	303 510
Surplus/(Deficit) for the year	2	59 858	48 222	3 385	10 962	45 288	45 288	47 856	58 889	67 555

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote. The following table is an analysis of the surplus or deficit for the electricity and water trading services.

Table A4 - Budgeted Financial Performance (revenue and expenditure)

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue By Source											
Property rates	2	30 848	35 295	37 551	38 741	38 741	38 741	38 741	68 895	72 064	75 379
Service charges - electricity revenue	2	35 128	37 473	39 326	42 271	42 271	42 271	42 271	45 138	47 484	51 700
Service charges - water revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	9 303	10 085	10 622	11 071	11 071	11 071	11 071	11 636	12 172	12 731
Rental of facilities and equipment		734	748	595	482	482	482	482	603	631	660
Interest earned - external investments		1 293	1 357	1 520	1 406	1 406	1 406	1 406	1 469	1 537	1 608
Interest earned - outstanding debtors		8 788	8 766	10 906	11 539	11 539	11 539	11 539	12 059	12 613	13 194
Dividends received		-	-	-	-	-	-	-	-	-	-
penalties and forfeits		1 322	1 391	1 984	1 561	1 761	1 761	1 761	1 840	1 925	2 013
Licences and permits		1 361	1 370	1 476	1 736	1 786	1 786	1 786	1 867	1 953	2 043
Agency services		795	788	904	831	831	831	831	868	908	950
Transfers and subsidies		105 139	116 227	130 756	207 241	149 811	149 811	149 811	157 027	168 224	178 459
Other revenue	2	1 482	1 829	1 106	1 776	2 067	2 067	2 067	1 859	1 944	2 034
Gains on disposal of PPE		13 565	6 880	12 370	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		209 757	222 208	249 118	318 655	261 766	261 766	261 766	303 262	321 455	340 770
Expenditure By Type											
Employee related costs	2	70 756	74 013	83 197	91 990	89 882	89 882	89 882	99 744	105 190	110 968
Remuneration of councillors		8 264	9 371	9 717	10 112	10 285	10 285	10 285	10 462	10 943	11 447
Debt impairment	3	17 518	11 724	19 726	12 519	12 519	12 519	12 519	29 559	28 757	27 065
Depreciation & asset impairment	2	14 997	23 400	13 598	15 780	13 780	13 780	13 780	14 400	15 063	15 755
Finance charges		899	1 382	2 215	1 991	1 991	1 991	1 991	2 080	2 176	2 276
Bulk purchases	2	26 192	25 376	27 758	33 316	33 316	33 316	33 316	35 614	38 072	40 699
Other materials	8	-	-	-	31 187	14 597	14 597	14 597	18 248	19 087	20 026
Contracted services		24 693	28 230	23 433	79 203	26 029	26 029	26 029	32 223	32 640	34 227
Transfers and subsidies		1 657	102	2 544	8 676	5 000	5 000	5 000	3 035	1 246	1 132
Other expenditure	4, 5	48 935	45 918	83 661	49 807	41 923	41 923	41 923	36 767	38 179	39 915
disposal of PPE		277	1 755	-	-	-	-	-	-	-	-
Total Expenditure		214 186	221 271	265 845	334 580	249 322	249 322	249 322	282 133	291 352	303 510
Surplus/(Deficit)		(4 429)	937	(16 727)	(15 925)	12 445	12 445	12 445	21 129	30 102	37 260
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		64 286	47 285	17 885	26 887	32 844	32 844	32 844	26 727	28 787	30 295
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)	6	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total operating revenue increase from R261 770 million in 2019/20 to R303 262 million in 2020/21 financial year. The operational revenue is projected to be R321 455 million in 2021/22 and R340 770 million in 2022/23. Explanation notes on the changes between the 2019/20 adjustment budget operating revenue and 2020/21 draft budget operating revenue is as follows:
 - a) Revenue from property rates is expected to increase from R38 741 million in 2019/20 to R68 895 million in 2020/21, this is due to implementation of the new five-year valuation rolls as properties were last revalued in 2014.
 - b) Revenue from service charges is expected to increase from R53 342 million in 2019/20 to R56 775 million in 2020/21, the electricity revenue will increase by 6.22% as per NERSA guidelines of increasing up to 6.23% and refuse removal revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.
 - c) Revenue from interest on outstanding debtors is expected to increase from R11 539 million in 2019/20 to R12 059 million in 2020/21, the interest on outstanding debtor's revenue will increase by CPI per cent of 4.5% as per MFMA Circular No.99 guideline.
 - d) Revenue from operating transfers and subsidies is expected to increase from R149 815 million in 2019/20 to R157 027 million in 2020/21, the transfers and subsidies revenue will increase based on the National and Provincial Treasury's allocations. The detailed table of operating transfers and subsidies will be provided in the table hereunder.
1. Total operating expenditure increase from R249 322 million in 2019/20 to R282 133 million in 2020/21 financial year. The operational expenditure is projected to be R291 352 million in 2021/22 and R303 510 million in 2022/23. The detailed expenditure categories explanation is on page 29 and 30 and here under is a high level summary:
 - a) Expenditure on employee related costs is expected to increase from R89 882 million in 2019/20 to R99 744 million in 2020/21, employee related cost expenditure will increase by 11.46 per cent due to prioritization of new vacant post and salary increase of 6.25% as per SALGA Collective Agreement for permanent employees and further 4.5% estimated norm for the Senior Managers.
 - b) Expenditure on bulk electricity is expected to increase from R33 316 million in 2019/20 to R35 614 million in 2020/21, bulk electricity purchase is estimated to increase by 6.9 %, as per the issued NERSA guidance. The expenditure includes distribution losses.
 - c) Expenditure on contracted services is expected to increase from R26 029 million in 2019/20 to R 32 223 million in 2020/21, contracted services is estimated to increase by 23.80%, this is due to the implementation of the mSCOA compliant system.
 - d) Expenditure on other materials is expected to increase from R14 957 million in 2019/20 to R18 248 million in 2020/21, other materials is estimated to increase by 22.00%, this is due to the re-construction of the Ncotshane Storm Water which was previously maintained through repairs that result on excessive expenditure. Other materials will be 6.46% of the operational expenditure.
 - e) Other expenditure on is expected to decrease from R41 923 million in 2019/20 to R 36 767 million in 2020/21, other expenditure comprises various line items relating to the daily operations of the municipality. This group of expenditure has also been identified as an area in which cost savings and efficiencies can be achieved.

A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Vote Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
Vote 3 - Finance & Administration		-	-	-	-	-	-	-	-	-	-
Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-
Vote 6 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-
Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-
Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-
Vote 2 - Finance & Administration		-	-	-	444	-	-	-	7 367	3 303	-
Vote 3 - Finance & Administration		-	16 192	5 701	-	2 495	2 495	2 495	-	-	-
Vote 4 - Planning & Development		11 457	-	-	3 711	1 203	1 203	1 203	3 335	-	-
Vote 5 - Public Safety		-	-	-	-	-	-	-	12 472	16 537	12 453
Vote 6 - Sports & Recreation		-	-	-	-	-	-	-	2 600	-	-
Vote 7 - Road Transport		-	-	-	100	-	-	-	-	-	-
Vote 8 - Waste Management		48 451	30 930	3 258	2 821	6 971	6 971	6 971	16 138	16 146	14 984
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		59 908	47 122	8 959	7 076	10 669	10 669	10 669	41 912	35 986	27 437
Total Capital Expenditure - Vote		59 908	47 122	8 959	7 076	10 669	10 669	10 669	41 912	35 986	27 437
Capital Expenditure - Functional											
Governance and administration		11 457	16 192	5 701	4 155	3 715	3 715	3 715	16 907	16 537	12 453
Executive and council		-	-	-	444	-	-	-	-	-	-
Finance and administration		11 457	16 192	5 701	3 711	3 715	3 715	3 715	3 335	-	-
Internal audit		-	-	-	-	-	-	-	13 572	16 537	12 453
Community and public safety		-	-	13 620	28 449	33 820	33 820	33 820	7 767	3 303	-
Community and social services		-	-	2 847	12 851	15 686	15 686	15 686	7 367	3 303	-
Sport and recreation		-	-	10 773	13 898	16 874	16 874	16 874	-	-	-
Public safety		-	-	-	1 700	1 260	1 260	1 260	400	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		30 164	22 929	3 258	2 821	6 971	6 971	6 971	16 138	16 146	14 984
Planning and development		-	11 418	-	2 200	1 350	1 350	1 350	16 138	16 146	14 984
Road transport		30 164	11 511	3 258	621	5 621	5 621	5 621	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		18 287	8 001	1 516	1 800	1 800	1 800	1 800	1 100	-	-
Energy sources		18 287	8 001	-	-	-	-	-	-	-	-
Water management		-	-	-	-	-	-	-	-	-	-
Waste water management		-	-	-	-	-	-	-	1 100	-	-
Water management		-	-	1 516	1 800	1 800	1 800	1 800	-	-	-
Other		-	-	-	100	-	-	-	-	-	-
Total Capital Expenditure - Functional	3	59 908	47 122	24 094	37 324	46 306	46 306	46 306	41 912	35 986	27 437
Funded by:											
National Government		49 646	35 704	16 878	26 887	32 840	32 840	32 840	26 727	28 787	30 295
Provincial Government		8 041	5 500	-	-	3	3	3	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	57 687	41 204	16 878	26 887	32 844	32 844	32 844	26 727	28 787	30 295
Borrowing	6	-	-	1 516	6 700	5 400	5 400	5 400	4 800	-	-
Internally generated funds		2 221	5 918	5 701	3 738	8 062	8 062	8 062	10 384	7 199	-
Total Capital Funding	7	59 908	47 122	24 094	37 324	46 306	46 306	46 306	41 912	35 986	30 295

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification;
2. The MFMA provides that a municipality may approve multi-year or single-year capital budget appropriations.
3. Single-year capital expenditure has been appropriated at R43 387 million for the 2020/21 financial year and increases significantly to R35 986 2021/22 and R30 295 million is planned for 2022/23.
4. Unlike multi-year capital appropriations, single-year appropriations relate to expenditure that will be incurred in the specific budget year such as the procurement of vehicles and specialized tools and equipment. The budget appropriations for the two outer years are indicative allocations based on the departmental business plans as informed by the IDP and will be reviewed on an annual basis to assess the relevance of the expenditure in relation to the strategic objectives and service delivery imperatives of the Municipality. For the purpose of funding assessment of the MTREF, these appropriations have been included but no commitments will be incurred against single-year appropriations for the two outer-years.

Table A6 - Budgeted Financial Position

Choose name from list - Table A6 Budgeted Financial Position

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Current assets											
Cash		2	2	7 167	474	6 680	6 680	6 680	5 042	6 734	8 717
Call investment deposits	1	1 602	449	-	4 678	4 678	4 678	4 678	10 000	10 000	10 000
Consumer debtors	1	71 004	82 491	83 981	89 463	98 463	98 463	98 463	104 893	111 742	119 039
Other debtors		1 594	3 060	1 629	11 251	1 800	1 800	1 800	1 651	1 463	982
Current portion of long-term receivables		-	-	-	-	-	-	-	-	-	-
Inventory	2	-	-	-	-	-	-	-	-	-	-
Current assets		74 202	86 002	92 776	105 867	111 622	111 622	111 622	121 586	129 940	138 738
Non current assets											
Long-term receivables		-	-	-	-	-	-	-	-	-	-
Investments		-	-	-	-	-	-	-	-	-	-
Investment property		79 630	86 510	101 336	93 390	111 336	111 336	111 336	124 487	128 251	131 324
Investment in Associate		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment	3	351 356	372 987	374 962	437 732	409 349	409 349	409 349	438 336	459 160	473 699
Biological		-	-	-	-	-	-	-	-	-	-
Intangible		262	599	453	936	439	439	1 876	1 876	2 315	2 315
Other non-current assets		71	71	-	71	71	71	71	71	71	71
Total non current assets		431 319	460 167	476 751	532 129	521 195	521 195	522 632	564 770	589 798	607 409
TOTAL ASSETS		505 521	546 169	569 527	637 995	632 817	632 817	634 254	686 356	719 738	746 147
LIABILITIES											
Current liabilities											
Bank overdraft	1	-	-	-	-	-	-	-	-	-	-
Borrowing	4	2 459	3 581	4 000	5 421	3 474	3 474	3 474	7 023	8 146	8 326
Consumer deposits		-	-	-	-	-	-	-	-	-	-
Trade and other payables	4	38 679	26 448	64 568	15 375	5 375	5 375	5 375	88 618	50 465	14 001
Provisions		-	-	-	-	-	-	-	-	-	-
Total current liabilities		41 138	30 029	68 568	20 796	8 849	8 849	8 849	95 641	58 611	22 327
Non current liabilities											
Borrowing		2 647	4 312	6 361	4 467	7 007	7 007	7 007	7 007	8 326	3 086
Provisions		-	-	3 414	-	-	-	-	9 687	10 313	12 125
Total non current liabilities		2 647	4 312	9 775	4 467	7 007	7 007	7 007	16 694	18 639	15 211
TOTAL LIABILITIES		43 785	34 341	78 343	25 263	15 855	15 855	15 855	112 335	77 249	37 538
NET ASSETS	5	461 736	511 827	491 184	612 733	616 962	616 962	618 399	574 021	642 489	708 609
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		461 736	511 827	491 184	612 733	616 962	616 962	618 399	574 021	642 489	708 609
Reserves	4	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	5	461 736	511 827	491 184	612 733	616 962	616 962	618 399	574 021	642 489	708 609

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position.
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.
3. Table A6 is supported by an extensive table of notes (SA3 which can be found on page 100) providing a detailed analysis of the major components of a number of items, including:
 - Call investments deposits;
 - Consumer debtors;
 - Property, plant and equipment;
 - Trade and other payables;
 - Provisions non-current;
 - Changes in net assets; and
 - Reserves
4. The municipal equivalent of equity is Community Wealth/Equity. The justification is that ownership and the net assets of the municipality belong to the community.
5. Any movement on the Budgeted Financial Performance or the Capital Budget will inevitably impact on the Budgeted Financial Position. In addition, the funding compliance assessment is informed directly by forecasting the statement of financial position

Table A7 - Budgeted Cash Flow Statement

Choose name from list - Table A7 Budgeted Cash Flows

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Property rates		62 938	28 030	27 284	29 056	29 056	29 056	29 056	51 671	56 210	61 811
Service charges		-	47 559	35 831	40 007	49 412	49 412	49 412	47 003	49 430	53 532
Other revenue		-	-	3 765	8 797	6 386	6 386	6 386	7 037	7 361	7 700
Government - operating	1	169 953	169 524	130 756	207 241	148 932	148 932	148 932	157 027	168 224	178 459
Government - capital	1	-	-	17 885	26 887	26 887	26 887	26 887	109 849	74 743	38 295
Interest		10 359	10 123	1 520	12 946	3 774	3 774	3 774	1 469	1 537	1 608
Dividends		-	-	-	-	-	-	-	-	-	-
Payments											
Suppliers and employees		(188 330)	(210 571)	(181 813)	(295 140)	(222 094)	(222 094)	(222 094)	(233 059)	(244 111)	(257 282)
Finance charges		(899)	(1 382)	(2 215)	(1 991)	(1 991)	(1 991)	(1 991)	(2 080)	(2 176)	(2 276)
Transfers and Grants	1	-	(102)	-	(8 676)	(5 000)	(5 000)	(5 000)	(3 035)	(1 246)	(1 132)
NET CASH FROM/(USED) OPERATING ACTIVITIES		54 020	43 181	33 014	19 126	35 361	35 361	35 361	135 882	109 971	80 714
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		-	-	-	-	-	-	-	(83 121)	(45 956)	(8 000)
Decrease (Increase) in non-current debtors		-	-	-	-	12 952	12 952	12 952	-	-	-
Decrease (increase) other non-current receivables		-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments		-	-	-	-	-	-	-	-	-	-
Payments											
Capital assets		(59 908)	(47 122)	(24 517)	(37 324)	(48 167)	(48 167)	(48 167)	(41 912)	(35 986)	(27 437)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(59 908)	(47 122)	(24 517)	(37 324)	(35 215)	(35 215)	(35 215)	(125 033)	(81 942)	(35 437)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		-	4 940	2 756	6 700	7 400	7 400	7 400	4 800	-	-
Increase (decrease) in consumer deposits		-	-	-	-	-	-	-	-	-	-
Payments											
Repayment of borrowing		-	-	-	-	-	-	-	-	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		-	4 940	2 756	6 700	7 400	7 400	7 400	4 800	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(5 888)	999	11 252	(11 499)	7 546	7 546	7 546	15 649	28 030	45 277
Cash/cash equivalents at the year begin:	2	(2 282)	(2 152)	(4 536)	(3 450)	(5 354)	(5 354)	(5 354)	9 220	24 869	52 899
Cash/cash equivalents at the year end:	2	(8 170)	(1 153)	6 716	(14 949)	2 192	2 192	2 192	24 869	52 899	98 175

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R24 869 million as at the end of the 2020/21 financial year.
4. The 2020/21 MTREF has been informed by the planning principle of ensuring adequate cash reserves over the medium-term.

Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	(8 170)	(1 153)	6 716	(14 949)	2 053	2 053	2 053	13 366	42 095	87 931
Other current investments > 90 days		8 170	1 153	(6 716)	14 949	(2 053)	(2 053)	(2 053)	592 751	598 571	585 786
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		–	–	–	–	–	–	–	606 118	640 666	673 717
Application of cash and investments											
Unspent conditional transfers		–	–	–	–	–	–	–	9 210	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	–	–	–	–	–	–	–	1 992	(42 456)	(85 465)
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		–	–	–	–	–	–	–	11 202	(42 456)	(85 465)
Surplus(shortfall)		–	–	–	–	–	–	–	594 916	683 123	7

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

Other working capital requirements

Debtors	-	-	-	-	-	-	-	-	77 416	83 921	91 466
Creditors due	-	-	-	-	-	-	-	-	79 408	41 465	6 001
Total	-	-	-	-	-	-	-	-	(1 992)	42 456	85 465

Debtors collection assumptions

Balance outstanding - debtors	-	-	-	-	-	-	-	-	106 544	113 205	120 021
Estimate of debtors collection rate	70.1%	77.3%	64.0%	70.8%	76.8%	76.8%	76.8%	76.8%	72.7%	74.1%	76.2%

Long term investments committed

Balance (Insert description; eg sinking fund)

	-	-	-	-	-	-	-	-	-	-	-
--	---	---	---	---	---	---	---	---	---	---	---

Reserves to be backed by cash/investments

Housing Development Fund	-	-	-	-	-	-	-	-	-	-	-
Capital replacement	-	-	-	-	-	-	-	-	-	-	-
Self insurance	-	-	-	-	-	-	-	-	-	-	-
Other (list)	-	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
2. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".
3. Non-compliance with section 18 of the MFMA is assumed because a shortfall would indirectly indicate that the annual budget is not appropriately funded.
4. The municipality has assumed that all conditional grants will be fully spent at year end.
5. All statutory obligations are settled before the end of each accounting period. Monies due/owing in respect of Value-added tax are included in trading creditors and creditors respectively.
6. Considering the requirements of section 18 of the MFMA, it can be concluded that the adopted 2019/20 MTREF is funded in spite of the reduction in the surplus.

Table A9 - Asset Management

KZN262 uPhelo - Table A9 Asset Management											
R thousands	Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year 2021/22	Budget Year 2022/23
CAPITAL EXPENDITURE											
Fixed Assets											
Infrastructure											
	Roads Infrastructure	1	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
	Storm water Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Electrical Infrastructure		18 207	8 001	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sewerage Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		48 287	18 872	2 547	12 419	16 265	16 265	16 265	16 265	
	Sport and Recreation Facilities		2 498	-	10 222	13 838	18 827	18 827	18 827	18 827	
	Heritage Assets		-	71	-	28 228	32 079	32 079	32 079	32 079	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Liabilities and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		358	28	48	1 288	1 137	1 137	1 137	1 137	
	Furniture and Office Equipment		280	183	183	4 888	5 881	5 881	5 881	5 881	
	Machinery and Equipment		1 161	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Land		-	-	-	-	-	-	-	-	
	Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Infrastructure and Fixed Assets											
		2	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
Infrastructure											
	Roads Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		18 207	8 001	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sewerage Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		48 287	18 872	2 547	12 419	16 265	16 265	16 265	16 265	
	Sport and Recreation Facilities		2 498	-	10 222	13 838	18 827	18 827	18 827	18 827	
	Heritage Assets		-	71	-	28 228	32 079	32 079	32 079	32 079	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Liabilities and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		358	28	48	1 288	1 137	1 137	1 137	1 137	
	Furniture and Office Equipment		280	183	183	4 888	5 881	5 881	5 881	5 881	
	Machinery and Equipment		1 161	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Land		-	-	-	-	-	-	-	-	
	Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Infrastructure and Fixed Assets											
		4	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
Infrastructure											
	Roads Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		18 207	8 001	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sewerage Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		48 287	18 872	2 547	12 419	16 265	16 265	16 265	16 265	
	Sport and Recreation Facilities		2 498	-	10 222	13 838	18 827	18 827	18 827	18 827	
	Heritage Assets		-	71	-	28 228	32 079	32 079	32 079	32 079	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Liabilities and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		358	28	48	1 288	1 137	1 137	1 137	1 137	
	Furniture and Office Equipment		280	183	183	4 888	5 881	5 881	5 881	5 881	
	Machinery and Equipment		1 161	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Land		-	-	-	-	-	-	-	-	
	Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Infrastructure and Fixed Assets											
		6	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
Infrastructure											
	Roads Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		18 207	8 001	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sewerage Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		48 287	18 872	2 547	12 419	16 265	16 265	16 265	16 265	
	Sport and Recreation Facilities		2 498	-	10 222	13 838	18 827	18 827	18 827	18 827	
	Heritage Assets		-	71	-	28 228	32 079	32 079	32 079	32 079	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Liabilities and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		358	28	48	1 288	1 137	1 137	1 137	1 137	
	Furniture and Office Equipment		280	183	183	4 888	5 881	5 881	5 881	5 881	
	Machinery and Equipment		1 161	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Land		-	-	-	-	-	-	-	-	
	Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Infrastructure and Fixed Assets											
		8	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
Infrastructure											
	Roads Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		18 207	8 001	-	-	-	-	-	-	
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	
	Sewerage Infrastructure		-	-	-	-	-	-	-	-	
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	
	Rail Infrastructure		-	-	-	-	-	-	-	-	
	Coastal Infrastructure		-	-	-	-	-	-	-	-	
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	
	Community Facilities		48 287	18 872	2 547	12 419	16 265	16 265	16 265	16 265	
	Sport and Recreation Facilities		2 498	-	10 222	13 838	18 827	18 827	18 827	18 827	
	Heritage Assets		-	71	-	28 228	32 079	32 079	32 079	32 079	
	Revenue Generating		-	-	-	-	-	-	-	-	
	Non-revenue Generating		-	-	-	-	-	-	-	-	
	Investment properties		-	-	-	-	-	-	-	-	
	Operational buildings		-	-	-	-	-	-	-	-	
	Housing		-	-	-	-	-	-	-	-	
	Other Assets		-	-	-	-	-	-	-	-	
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	
	Services		-	-	-	-	-	-	-	-	
	Liabilities and Rights		-	-	-	-	-	-	-	-	
	Intangible Assets		-	-	-	-	-	-	-	-	
	Computer Equipment		358	28	48	1 288	1 137	1 137	1 137	1 137	
	Furniture and Office Equipment		280	183	183	4 888	5 881	5 881	5 881	5 881	
	Machinery and Equipment		1 161	-	-	-	-	-	-	-	
	Transport Assets		-	-	-	-	-	-	-	-	
	Land		-	-	-	-	-	-	-	-	
	Zoos, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	
Total Infrastructure and Fixed Assets											
		10	28 008	18 637	20 908	27 024	48 187	48 187	48 187	48 187	
Infrastructure											
	Roads Infrastructure		20 104	11 611	3 368	51	16 265	16 265	16 265	16 265	
	Storm water Infrastructure		-	-	-	-	-	-	-	-	
	Electrical Infrastructure		18 207								

Table A10 - Basic Service Delivery Measurement

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household service targets	1									
Water:										
Piped water inside dwelling		-	-	-	-	-	-	-	-	-
Piped water inside yard (but not in dwelling)		-	-	-	-	-	-	-	-	-
Using public tap (at least min.service level)	2	-	-	-	-	-	-	-	-	-
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		-	-	-	-	-	-	-	-	-
Flush toilet (with septic tank)		-	-	-	-	-	-	-	-	-
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
at toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Energy:										
Electricity (at least min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)		-	-	-	-	-	-	-	-	-
Electricity - prepaid (< min. service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free minimum level service)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed at least once a week)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Formal Settlements (R'000)	8									
Water (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (50kwh per indigent household per month)		-	-	-	-	-	-	-	-	-
Refuse (removed once a week for indigent households)		-	-	-	-	-	-	-	-	-
Cost of Free Basic Services provided - Informal Formal Settlements (R'000)		-	-	-	-	-	-	-	-	-
Total cost of FBS provided		-	-	-	-	-	-	-	-	-
Highest level of free service provided per household										
Property rates (R value threshold)										
Water (kilolitres per household per month)										
Sanitation (kilolitres per household per month)										
Sanitation (Rand per household per month)										
Electricity (kwh per household per month)										
Refuse (average litres per week)										
Revenue cost of subsidised services provided (R'000)	9									
Property rates (tariff adjustment) (Impermissible values per section 17 of MPRA)										
Property rates exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA										
Water (in excess of 6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-
Sanitation (in excess of free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-
Electricity/other energy (in excess of 50 kwh per indigent household per month)		-	-	-	2 676	-	-	-	-	-
Refuse (in excess of one removal a week for indigent households)		-	-	-	-	-	-	-	-	-
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other										
Total revenue cost of subsidised services provided	6	-	-	-	2 676	-	-	-	-	-

Explanatory notes to Table A10 - Basic Service Delivery Measurement

1. Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services. The Municipality continues to make good progress with the eradication of backlogs:
 - a. Electricity services – backlog will be reduced significantly in 2020/21. As indicated elsewhere, the emphasis in the electricity sector is on providing electricity infrastructure to the uPhongolo households. Once the most pressing electricity backlog has been addressed, the electricity distribution network will be prioritised. It is pleasing to note that all 15 wards in uPhongolo area have been electrified, therefore the municipality is addressing the issue of infills.
 - b. Refuse services – This function is being investigated with a view to realising greater efficiencies, which is likely to translate into a more rapid process to address backlogs.
2. It is anticipated that these Free Basic Services will cost the municipality R1 045 million in 2020/21, increasing to R1 093 million in 2021/22 and further escalate to R1 143 in 2022/23. This is fully covered by the municipality's equitable share allocation from national government.
3. Currently, the 'free services' represent about 0.39% of total operating expenditure in 2020/21. The present scenario is not acceptable given the large number of indigent households in uPhongolo.

PART 2

SUPPORTING DOCUMENTATION

2.1 Overview of the annual budget process

2.1.1 Overview

Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The budget process is an effective process that every local government must undertake to ensure good governance and accountability. The process outlines the current direction that the municipality would follow in order to meet legislative requirements.

Section 53 of the MFMA requires the mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of budget. Chapter 2 of the Municipal Budget and Reporting Regulations states that the mayor of the municipality must establish a Budget Steering Committee to provide assistance to the mayor in terms of the responsibilities set out in section 53 of the MFMA.

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2020) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required time schedule.

The key dates to the process were:

- **July 2020** – Submission of Draft Process Plan to COGTA.
- **August 2020** – Approval of budget preparation timetable by council.
- **August 2020** – Submission of annual financial statements to Auditor General for 2019/20 financial year.
- **September 2020** – Submission of final Process Plan to COGTA.
- **December 2020** – Detail departmental budget proposals (capital and operating) submitted to the Budget and Treasury Office for consolidation and assessment against the financial planning guidelines;
- **January 2021** - Review of the financial strategy and key economic and financial planning assumptions by the Budget Steering Committee. This included financial forecasting and scenario considerations;
- **January 2021** - Council considers the 2020/21 Mid-year Review and Adjustments Budget;
- **February 2021** – Submit adjustments budget to Council and revise SDBIP.
- **February 2021** – Multi-year budget proposals are submitted to the Mayoral Committee for endorsement;
- **February 2021** - Recommendations of the Mayoral Committee are communicated to the Budget Steering Committee, and on to the respective departments. The draft 2020/21 MTREF is revised accordingly;
- **March 2021** - Tabling in Council of the draft 2021/21 IDP and draft 2021/22 MTREF for public consultation;
- **April 2021** – Advertise and publish draft IDP for public comments and submit to National and Provincial Treasury.

- **April 2021** – Prepare SDBIP for 2021/22 and submit to National and Provincial Treasury.
- **May 2021** - Closing date for written comments;
- **May 2021** – Finalization of the 2021/22 IDP and 2021/22 MTREF, taking into consideration comments received from the public, comments from National Treasury, and updated information from the most recent Division of Revenue Bill and financial framework; and
- **May 2021** - Tabling of the 2021/22 MTREF and IDP before Council for consideration and approval.
- **June 2021** – Advertise final IDP and advertise of Municipal website.
- **June 2021** – Advertise 2021/22 MTREF budget on Municipal Website.
- **June 2021** – Submit final IDP and SDBIP to COGTA, National and Provincial Treasury.
- **June 2021** – Submit approved budget to National and Provincial Treasury.
- **July 2021** – Submission of draft performance agreements and plans.
- Publication of SDBIP, performance agreements and performance indicators.

2.1.2 IDP and Service Delivery and Budget Implementation Plan

This is the IDP adopted by Council in March 2020. The development started in September 2019 after the tabling of the IDP Process Plan and the Budget Time Schedule for the 2020/21 MTREF in August 2019.

The Municipality's IDP is its principal strategic planning instrument, which directly guides and informs its planning, budget, management and development actions. This framework is rolled out into objectives, key performance indicators and targets for implementation which directly inform the Service Delivery and Budget Implementation Plan. The Process Plan applicable to the first revision cycle included the following key IDP processes and deliverables:

- Registration of community needs;
- Compilation of departmental business plans including key performance indicators and targets;
- Financial planning and budgeting process;
- Public participation process;
- Compilation of the SDBIP, and
- The review of the performance management and monitoring processes.

With the compilation of the 2020/21 MTREF, each department/function had to review the business planning process, including the setting of priorities and targets after reviewing the mid-year and third quarter performance against the 2019/20 Departmental Service Delivery and Budget Implementation Plan. Business planning links back to priority needs and master planning, and essentially informed the detail operating budget appropriations and three-year capital programme.

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2020/21 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2020/21 MTREF:

- Municipality growth
- Policy priorities and strategic objectives
- Asset maintenance
- Economic climate and trends (i.e inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2019/20 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Back to basics to improve service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 99 has been taken into consideration in the planning and prioritisation process.

2.1.4 Community Consultation

The normal processes for community consultation regarding draft budget MTREF 2020/21 to 2022/23 was disturbed by the lock down of all economic activities that was announced by the president of the country on the 26th March 2020.

The above situation has led to a huge confusion with regard to following the required legislations and rules regarding budget community consultation.

2.2 Overview of alignment of annual budget with IDP

A municipal IDP provides a five-year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

The IDP developed by the municipality aims at building a foundation for economic growth which is supported by the implementation of the National Development Plan (NDP). This is evidenced by a

significant budget allocated to the development of the infrastructure as well Local Economic Development (LED). The municipality has a clear understanding of both national and provincial intent which will enable the municipality to strategically comply with the key national and provincial priorities.

The aim of this revision cycle was to develop and coordinate a coherent plan to improve the quality of life for all the people living in the area, also reflecting issues of national and provincial importance. One of the key objectives is therefore to ensure that there exists alignment between national and provincial priorities, policies and strategies and the Municipality's response to these requirements.

The National Development Plan identified a number of microeconomic reforms needed to boost economic growth and include amongst others:

- reducing cost of living for poor households;
- reducing cost of doing business;
- support for small, medium and micro enterprises (SMMEs), business start-ups, a greener and more sustainable economy; and
- support for local production, employment through government procurement and broadening and strengthening industrial development.

The Constitution requires local government to relate its management, budgeting and planning functions to its objectives. This gives a clear indication of the intended purposes of municipal integrated development plan. Therefore, the budget must link to the IDP to enable the municipality to conduct its affairs in a manner which is consistent with its IDP.

2.2.1 IDP Strategic Objectives

The annual budget is linked to the following strategic goals which are:

- To increase employee capacity by a minimum of 10% each year;
- Employment equity to be aligned with local municipality demographics;
- Balance of workload and reduction of overtime;
- Authentic well documented employee records;
- To ensure that every household has access to basic services by 2030;
- To ensure that Pongola is kept clean, habitable, safe and healthy;
- Accessible and well maintained road infrastructure;
- To move Pongola towards a green environment
- Habitable housing for all by 2030;
 - A more equitable society, a more inclusive economy based on food security, self-sustainable and grounded on comparative advantages;
 - Develop town sites for residential and industrial expansion;
 - Ensure the municipality remains financially viable;
 - To enhance revenue through the selling of municipal services to areas like Ncotshane and Belgrade;
 - Support indigent community to access basic services;
 - A people centered democracy that is transparent and responsive to the needs of its people; and
 - To increase environmental and community safety.

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building sound institutional arrangements.

Local priorities were identified as part of the IDP review process which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the strategic objectives:

1. Municipality transformation and institutional development:
 - Develop and approve compliant organogram and employ quality and competent staff;
 - Compliant HR system
 - Improve ICT governance; and
 - Implement the Record Management System.
 2. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide waste removal;
 - Provide housing;
 - Provide roads and storm water; and
 - Maintaining the infrastructure of the Municipality.
 3. Local Economic Development and Social Development. Economic growth and development that leads to sustainable job creation by:
 - Ensuring there is a clear structural plan for the Municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure;
 - To unleash agricultural potential;
 - Harness opportunities in the logistics sector;
 - To support SMME and promote investments; and
 - To train entrepreneurs and strengthen relationships with public department, TVET, SETAS and Private sector.
- 3.1 Fight poverty and build clean, healthy, safe and sustainable communities:
- Effective implementation of the Indigent Policy;
 - Working with the provincial department of health to provide primary health care services;
 - Extending waste removal services and ensuring effective city cleansing;
 - Working with strategic partners such as SAPS to address crime;
 - Ensuring safe working environments by effective enforcement of building and health regulations;

- Promote viable, sustainable communities through proper zoning; and
- Promote environmental sustainability by protecting wetlands and key open spaces.

3.2 Integrated Social Services for empowered and sustainable communities

- Work with provincial departments to ensure the development of community infrastructure such as schools and clinics is properly co-ordinated with the informal settlements upgrade programme.

4. Foster participatory democracy and Batho Pele principles through a caring, accessible and accountable service by:

- Optimizing effective community participation in the ward committee system; and
- Implementing Batho Pele in the revenue management strategy.

5.1 Promote sound governance through:

- Publishing the outcomes of all tender processes on the municipal website;
- Maximum community participation;
- Quality public safety;
- Functional governance structures; and
- Coordinated special programmes (HIV, women and Child abuse)

5.2 Ensure financial sustainability through:

- Reviewing the use of contracted services;
- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan;
- Provision and management of free basic services;
- Effective asset management;
- Transparent, fair and equitable SCM;
- Improving debt collect through implementation of Revenue Enhancement Strategy; and
- Payment of suppliers in accordance with the MFMA and SCM Policy.

5.3 Optimal institutional transformation to ensure capacity to achieve set objectives

- Review of the organizational structure to optimize the use of personnel;

In line with the MSA, the IDP constitutes a single, inclusive strategic plan for the Municipality. The five-year programme responds to the development challenges and opportunities faced by the Municipality by identifying the key performance areas to achieve the five the strategic objectives mentioned above.

In addition to the five-year IDP, the Municipality undertakes an extensive planning and developmental strategy which primarily focuses on a longer-term horizon; 15 to 20 years. This process is aimed at influencing the development path by proposing a substantial programme of public-led investment to restructure current patterns of settlement, activity and access to resources in the Municipality so as

to promote greater equity and enhanced opportunity. The strategy specifically targets future developmental opportunities in traditional dormitory settlements. It provides direction to the Municipality's IDP, associated sectoral plans and strategies, and the allocation of resources of the Municipality and other service delivery partners.

This development strategy introduces important policy shifts which have further been translated into seven strategic focus areas/objectives as outlined below:

- Developing dormant areas;
- Enforcing hard development lines – so as to direct private investment;
- Maintaining existing urban areas;
- Strengthening key economic clusters;
- Building social cohesion;
- Strong developmental initiatives in relation to the municipal institution as a whole; and
- Sound financial fundamentals.

Lessons learned with previous IDP revision and planning cycles as well as changing environments were taken into consideration in the compilation of the fourth revised IDP, including:

- Strengthening the analysis and strategic planning processes of the Municipality;
- Initiating zonal planning processes that involve the communities in the analysis and planning processes. More emphasis was placed on area based interventions, within the overall holistic framework;
- Ensuring better coordination through a programmatic approach and attempting to focus the budgeting process through planning interventions; and
- Strengthening performance management and monitoring systems in ensuring the objectives and deliverables are achieved.

The 2019/20 MTREF has therefore been directly informed by the IDP revision process and the following tables provide a reconciliation between the IDP strategic objectives and operating revenue, operating expenditure and capital expenditure.

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system which is constantly refined as the integrated planning process unfolds.

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);

- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

Supporting Table SA7 provides the main measurable performance objectives the municipality undertakes to achieve this financial year. Refer to IDP/SDBIP for detailed measurable performance indicators.

Supporting Table SA8 sets out the municipality's main performance objectives and benchmarks for the 2020/21 MTREF.

2.3.1 Performance indicators and benchmarks

2.3.1.1 Borrowing Management

The ability of a municipality to raise long term borrowing is largely dependent on its creditworthiness and financial position. The uPhongolo Municipality's borrowing strategy is primarily informed by the affordability of debt repayments.

The structure of the Municipality's debt portfolio is dominated by loans/ finance instalment sale agreements and leases. The following financial performance indicators have formed part of the compilation of the 2020/21 MTREF:

- *Capital charges to operating expenditure* is a measure of borrowing cost in relation to the operating expenditure and assesses the affordability of debt expenditure.

It can be seen that the cost of borrowing has steadily decreased from 0.81% in 2019/20 to 0.74% in 2020/21. This increase can be attributed to the new lease agreement to fund the acquisition of machinery and vehicles. The norm is 6%-8%. Clearly the municipality is operating below the norm which indicates that it has capacity to take on additional financing from borrowing to invest in infrastructure projects.

Although borrowing is considered a prudent financial instrument in financing capital infrastructure development, this indicator will have to be carefully monitored going forward as excessive loans may have adverse financial leverage for the municipality.

Capital charges to own revenue measures the municipality's prioritization of resources and indicates the cost required to service external interest and redemption versus available funds. The ratio steadily increases from 3% in 2019/20 to 1.6% in 2020/21. The increase is attributable to the raising of external loans. Since the percentage is below the norm of 6 per cent, the municipality has capacity to take on additional financing to invest in other projects.

- *Borrowing funding of own capital expenditure* measures the degree to which own capital expenditure (excluding grants and contributions) has been funded by way of borrowing. The average over MTREF remains stable.

The Municipality has not raised substantial debt in the past three years. Debt service costs are expected to increase in 2020/21 due to the fact that the municipality plans to raise new loans in the 2020/21 MTREF.

In summary, various financial risks could have a negative impact on the future borrowing capacity of the municipality. In particular, the continued ability of the Municipality to meet its revenue targets and ensure its forecasted cash flow targets are achieved will be critical in meeting the repayments of the debt service costs.

2.3.1.2 Safety of Capital

The gearing ratio is a measure of the total long term borrowings over funds and reserves. In 2020/21 the gearing ratio is 0% throughout the 2020/21 MTREF. The ratios are relatively low and this is primarily due to low borrowings in relation to own funds.

2.3.1.3 Liquidity

- *Current ratio* is a measure of the current assets divided by the current liabilities. The norm is 2:1 and ratio should not decrease below 1 otherwise the municipality will be at risk to finance operations.

For the 2020/21 MTREF the current ratio is 9.08:1 in 2020/21; 8.54:1 in 2021/22 and 8.06:1 in 2022/23. The norm range is between 1 and 3. The ratio for the 2020/21 MTREF indicates that the municipality will be able to meet its current obligations when they fall due.

The liquidity ratio is a measure of the ability of the municipality to utilize cash and cash equivalents to settle current liabilities immediately. The municipality should have the equivalent cash and cash equivalents on hand to meet at least the current liabilities, which should translate into a liquidity ratio of 1. Anything below 1 indicates a shortage in cash to meet creditor obligations. This needs to be considered a pertinent risk for the municipality as any under collection of revenue will translate into serious financial challenges for the Municipality. As part of the longer term financial planning objectives this ratio will have to be maintained at a minimum of 1.

2.3.1.4 Revenue Management

As part of the financial viability strategy to ensure the municipality remains sustainable, revenue management and debt collection is critical. An aggressive revenue management framework has been implemented to increase cash inflow, not only from current billings but also from debtors that are in arrears in excess of 90 days. The intention of the strategy is to streamline the revenue value chain by ensuring accurate billing, customer service, credit control and debt collection.

- *Annual debtors' collection rate (payment levels)* indicates the municipality's projected collection rate, debtor level payments as a percentage of revenue billed. It is projected that the collection rate over the 2020/21 MTREF will be around an average of 85.00% due to the implementation of the Revenue Enhancement Strategy.
- *Outstanding debtors to revenue* measures the percentage of debtors not collected from annual billed revenue. The higher the percentage, the more billed revenue is likely to remain uncollected for the period. The ratio for outstanding debtors to revenue in 2020/21 indicates the amount of billed revenue that was not collected. This scenario is not acceptable and more effort is required to ensure that recoverable receivables are indeed collected lest the municipality will find itself unable to honour its commitments.

2.3.1.5 Creditors Management

The Municipality has managed to ensure that most of the trade creditors are settled within the legislated 30 days of invoice. The liquidity ratio is of concern, by applying daily cash flow management the municipality has managed to ensure a least 90% compliance rate has been achieved, only the invoices from SEBATA are long overdue due to the dispute between service provider and the municipality. The perceptions of risk of doing business with the Municipality, is expected to benefit the Municipality in the form of more competitive pricing of tenders, as suppliers compete for the Municipality's business.

2.3.1.6 Other Indicators

- Electricity distribution losses indicate the percentage loss of potential revenue through the sale of electricity when compared to units of electricity purchased. The electricity losses amounted between 7% 12% in the immediate past financial years. The municipality still need to investigate the real course for electricity losses.
- *Employee costs* as a percentage of operating revenue (excluding capital revenue) remained stable at 39.06% in 2020/21 and will be in 39.72% in 2020/21 and 40.33% in 2021/22.
- Repairs and maintenance as percentage of operating revenue is increasing owing directly to cost drivers such as the increasing written down values of assets (WDV). In terms of Treasury Circular 66 the budget for repairs and maintenance should at least be 8 per cent of the WDV. The repairs and maintenance rate is 6.46% in 2020/21, 6.55% in 2021/22 and 6.60% in 2022/23. This rate has been arrived at by excluding the value of land from the written down value of total assets. Note land does not depreciate.

2.3.1.7 IDP regulation financial viability indicators

In terms of the Local Government Municipal Planning and Performance Management Regulation, 2001, the following three (3) key performance indicators must be in the municipal performance management plan to express financial viability:

- *Debt coverage* measures the number of times debt payments are covered by operating revenue (excluding grants) and indicates the ease with which debt payments can be accommodated within a period. The coverage ratio is 9.4 times in 2020/21.
- *Outstanding service debtors' to revenue ratio* is an indication of what percentage of revenue is outstanding owing by service debtors. This measures the municipality's effectiveness of its credit control and debt collection policy. The lower the ratio, the more effective is the municipal revenue management.
- *Cost coverage* measures the ability to meet at least its monthly fixed operating commitments from cash reserves if no revenue is collected during that month. The higher the ratio, the higher is the municipality's safety net to provide services and minimise the risk of insufficient cash to fund operations. The ratio informs that the municipality will have sufficient cash for 1 month to fund operations. More needs to be done to increase the municipality's cash reserves.

2.3.2 Free Basic Services: basic social services package for indigent households

The social package assists residents that have difficulty paying for services and are registered as indigent households in terms of the Indigent Policy of the Municipality.

In terms of the Municipality's indigent policy registered households are entitled to:

- 50 kWh of electricity at a cost of R45 per household per month;
- 80% on the cost of waste removal; and
- 100% rebate on the value of property for property rates purposes.

Further detail relating to the number of households receiving free basic services, the cost of free basic services, highest level of free basic services as well as the revenue cost associated with the free basic services is contained in Table A10 (Basic Service Delivery Measurement) on page 42.

Note that the number of households in informal areas that receive free services and the cost of these services (e.g. the provision of water through stand pipes, water tankers, etc) are not taken into account in the table noted above.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies. The purpose of budget-related and financial purposes is to provide a sound environment to manage the financial actions of the municipality with relevant legislation framework.

The budget related policies as part of the budget compilation process and will approved by council before the start of the 2020/21 MTREF.

The following are key budget-related policies:

2.4.1. Review of credit control and debt collection procedures/policies

This policy is required in terms of section 96 of the Municipal Systems Act, 32 of 2000 to provide for credit and debt collection procedures and mechanisms to ensure that all consumers pay for services supplied.

While the adopted policy is credible, sustainable, manageable and informed by affordability and value for money there has been a need to review certain components to ensure that it is in concert with the Municipal Systems Act.

2.4.2. Asset Management, Infrastructure Investment and Funding Policy

This policy has the purpose to prescribe the accounting and administrative procedures relating to property, plant and equipment (assets). This policy was not reviewed during the current year.

2.4.3. Budget Policy

This policy captures the principles which must be followed in preparing a medium term revenue and expenditure framework budget. It further ensures that the budget reflects the strategic outcomes embodied in the IDP and related strategic policies.

2.4.4. Budget and Virement Policy

The Budget and Virement Policy aims to empower senior managers with an efficient financial and budgetary amendment and control system to ensure optimum service delivery within the legislative framework of the MFMA and the Municipality's system of delegations.

2.4.5. Borrowing Policy

The purpose of the policy is to establish a borrowing framework for the municipality and to set out the objectives, policies, statutory requirements and guidelines for the borrowing of funds in order to:

- Manage interest rate and credit risk exposure;
- Maintain debt within specified limits and ensure adequate provision for the repayment of debt; and
- Ensure compliance with all legislation and Council policy governing borrowing of funds.

2.4.6. Cash Management and Investment Policy

The aim of the policy is to ensure that the Municipality's surplus cash and investments are adequately managed, especially the funds set aside for the cash backing of certain reserves.

2.4.7. Petty Cash Policy

This policy governs the issuing of petty cash in terms of the supply chain management policy and the effective utilisation of petty cash according to authorised processes only.

2.4.8. Supply Chain Management Policy

The Supply Chain Management Policy was adopted by Council in June 2019 and will be reviewed and approved by council before the start of the 2020/21 financial year.

2.4.9. Tariff Policies

The Municipality's tariff policies provide a broad framework within which the Council can determine fair, transparent and affordable charges that also promote sustainable service delivery. The policies have been approved on various dates and a consolidated tariff policy is envisaged to be compiled for ease of administration and implementation of the next two years.

All the above policies are available on the Municipality's website, as well as the following budget related policies:

- Property Rates Policy;
- Tariff Policy; and
- Indigent Policy.

The draft policies mentioned above will be approved by Council on 31 May 2020.

2.5 Overview of budget assumptions

2.5.1 External factors

South Africa faces exceptionally difficult global and domestic economic conditions over the next several years. Deteriorating global conditions expose the depth of South Africa's external vulnerabilities and the internal constraints that limit its potential for growth.

The 2019 budget review informs that the global outlook for economic growth is subdued, weighed down by a prolonged slump in commodity prices and slower growth in China. There is a pronounced slowdown in developing countries, with some in deep recession. South Africa's low savings rate makes the country vulnerable to external shocks, as do domestic structural weaknesses.

South Africa's GDP growth has fallen behind the rate of population increase, resulting in declining per capita incomes. In other words, the average South African is becoming poorer.

Domestic growth forecasts over the medium term – government's three-year budgeting window – have been revised down. The National Treasury projects GDP growth of 0.9% in 2020/21, improving gradually to 1.3% in 2021/20 and 1.6% in 2022/23. Domestic inflation is lower, largely as a result of declining oil prices. However, the depreciation of the Rand and the current drought gripping many parts of the country, pose some risk to the inflation outlook. Furthermore, the electricity supply shortages pose the largest domestic risk to growth.

Owing to the economic slowdown, financial resources are limited due to reduced payment levels by consumers. This has resulted in declining cash inflows, which has necessitated restrained expenditure to ensure that cash outflows remain within the affordability parameters of the Municipality's finances.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2020/21 MTREF:

- National Government macro-economic targets;
- The general inflationary outlook and the impact on Municipality's communities and businesses;
- The impact of municipal cost drivers;
- The increase in prices for bulk electricity; and
- The increase in the cost of remuneration.

Employee related costs comprise 39.06% of total operating expenditure in the 2020/21 MTREF. The Salary and Wage Collective Agreement, with the South African Local Government Bargaining Council, for the period 01 July 2018 to 30 June 2021 is still valid and applicable. The process is under consultation. The employee cost for 2020/21 has been budgeted for at 6.25% (inflation linked) and for 2021/22 to 2022/23 at expected CPI of 6.25%. and 6.25% respectively.

Economic Indicators	Basis of Projection	2020/2021	2021/2022	2022/2023
Projected CPI	MFMA Circular 99	4.5%	4.6%	4.6%
Economic growth (GDP)	Budget Review 2019	0.9%	1.3%	1.6%
Bulk electricity purchases	NERSA Guideline	6.9%	6.9%	6.9%
Employment related cost	CPI	6.25%	6.25%	6.25%

2.5.3 Interest rates for borrowing and investment of funds

The MFMA specifies that borrowing can only be utilised to fund capital or refinancing of borrowing in certain conditions. The Municipality has engaged financial institutions through a tender process to minimise its interest rate risks by providing fixed rates for loans and lease agreements. However, for the 2020/21 MTREF is based on the assumption that all borrowings are undertaken using fixed interest rates.

2.5.4 Collection rate for revenue services

The base assumption is that tariffs increase at a rate slightly higher than the CPI over the long term. It is also assumed that current economic conditions, and relatively controlled inflationary conditions, will continue for the forecasted term.

The rate of revenue collection is currently at 85% of annual billings. Cash flow collection is projected to come under pressure considering the current economic outlook. Growth or decline in tax base of the municipality

Debtors' revenue is assumed to increase at a rate that is influenced by the consumer debtors collection rate, tariff/rate pricing, real growth rate of the Municipality, household formation growth rate and the poor household change rate.

2.5.5 Salary increases

The collective agreement regarding salaries/wages for the period 1 July 2018 to 30 June 2021 has been issued, municipality will follow all processes to implement and apply the guidelines of the Salary and Wage Collective Agreement.

2.5.6 Impact of national, provincial and local policies

Integration of service delivery between national, provincial and local government is critical to ensure focused service delivery and in this regard various measures were implemented to align IDPs, provincial and national strategies around priority spatial interventions. In this regard, the following national priorities form the basis of all integration initiatives:

- Creating jobs;
- Enhancing education and skill development;
- Improving Health services;
- Rural development and agriculture;
- Fighting crime and corruption; and
- Economic growth.

To achieve these priorities integration mechanisms are in place to ensure integrated planning and execution of various development programs. The focus will be to strengthen the link between policy priorities and expenditure thereby ensuring the achievement of the national, provincial and local objectives.

2.5.7 Ability of the municipality to spend and deliver on the programmes

It is estimated that a spending rate of at least 100% will be achieved on operating expenditure and capital programmes for the 2020/21 MTREF of which performance has been factored into the cash flow budget.

2.6 Overview of budget funding

2.6.1 Medium-term outlook: operating revenue

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as electricity and solid waste removal as well

as property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses and permits etc.).

The revenue strategy is a function of key components such as:

- Growth in the municipality and economic development;
- Revenue management and enhancement;
- Achievement of at least 95% annual collection rate for consumer revenue;
- National Treasury guidelines;
- Electricity tariff increases within the National Electricity Regulator of South Africa (NERSA) approval;
- Achievement of full cost recovery of specific user charges;
- Determining tariff escalation rate by establishing/calculating revenue requirements;
- The Property Rates Policy in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA), and

The above principles guide the annual increase in the tariffs charged to the consumers and the ratepayers aligned to the economic forecasts.

No developments are taking place in uPhongolo. As the levying of property rates is considered a strategic revenue source, a further supplementary valuation process will be undertaken in the 2020/21 financial year. The outcome of this initiative will be closely monitored and reported on a regular basis as part of the quarterly performance reporting.

Services charges relating to electricity, and refuse removal constitute the biggest component of the revenue basket of the Municipality. It is not expected that revenue from this services will grow exponentially as there are no new developments taking place.

Operational grants and subsidies are a major source of operating revenue. It needs to be noted that in real terms the grants receipts from national and provincial government have increased in 2020/21 and also grow in the two outer years of the MTREF.

Investment revenue contributes marginally to the revenue base of the Municipality with a budget allocation of R10 000 million and R15 000 million for the respective three financial years of the 2020/21 MTREF. It needs to be noted that these allocations have been conservatively estimated and as part of the cash backing of reserves and provisions. The actual performance against budget will be carefully monitored. Any variances in this regard will be addressed as part of the mid-year review and adjustments budget.

Investment particulars are reflected in supporting Table SA15 and SA16 and the projected investments at end of the 2020/21 financial year is R10 000 million.

2.6.2 Medium-term outlook: capital revenue

The following table is a breakdown of the funding composition of the 2020/21 medium-term capital programme:

Sources of capital revenue over the MTREF

Description	2020/21 Medium Term Revenue & Expenditure Framework							
	Adjusted Budget 2019/20	%	Budget Year 2020/21	%	Budget Year 2021/22	%	Budget Year 2022/23	%
Funded by:								
National Government	32 840 405	70.92	26 727 300	61.60	28 786 900	79.99	30 294 550	100
Provincial Government	-	-	-	-	-	-	-	-
Transfers recognised – capital	32 840 405	70.92	26 727 300	61.60	28 786 900	79.99	30 294 550	100
Borrowings	5 400 000	11.66	4 800 000	11.06	-	-	-	-
Internally generated funds	8 065 899	17.42	11 859 810	27.33	7 199 251	20.00	-	-
Total Capital Funding	46 306 304	100.0	43 387 110	100.0	35 986 151	100.0	30 294 550	100.0

The above table is graphically represented as follows for the 2020/21 MTREF

Funding Source for Capex

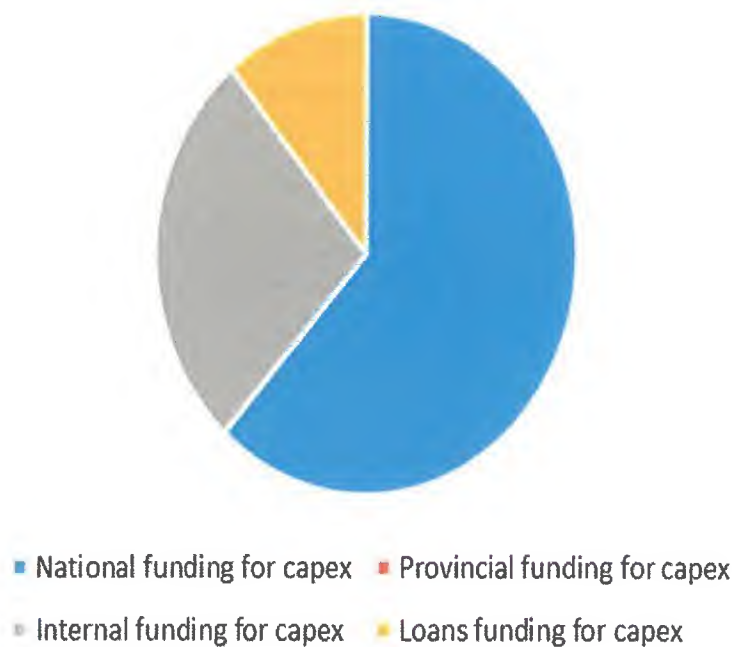


Figure 3 Sources of capital revenue for the 2020/21 financial year

Capital grants amounts R26 727 million or 61.60 of the Capital total funding sources for the 2020/21 financial year.

Borrowing still remains a significant funding source for the capital programme over the medium-term with an estimated R4 800 million to be raised in 2020/21 or 11.06 % of the total funding sources. As explained earlier, the borrowing capacity of the Municipality has not yet reached its limits and there is still room for additional borrowings. However, further borrowings should be carefully considered against the level of cash resources. At this stage more borrowings than budgeted for should not be considered as this might adversely affect the solvency of the municipality.

Internally generated funds consist of a mixture between surpluses generated on the operating statement of financial performance and cash backed reserves. In determining the credibility of this funding source it becomes necessary to review the cash flow budget as well as the cash backed reserves and accumulated funds reconciliation, as discussed below. Internally generated funds consist of R11 860 million in 2020/21 or 27.33%.

Detailed borrowings are reflected in supporting schedule Table SA17. Supporting Tables SA18 and SA19 provide details on capital transfers and receipts and expenditure on grant programmes. The Municipal Infrastructure Grant remains the main capital grant received.

2.6.3 Cash Flow Management

Cash flow management and forecasting is a critical step in determining if the budget is funded over the medium-term. The table below is consistent with international standards of good financial management practice and also improves understandability for Councillor's and management. Some specific features include:

- Clear separation of receipts and payments within each cash flow category;
- Clear separation of capital and operating receipts from government, which also enables cash from 'Ratepayers and other' to be provide for as cash inflow based on actual performance. In other words, the *actual collection rate* of billed revenue., and
- Separation of borrowing and loan repayments (no set-off), to assist with MFMA compliance assessment regarding the use of long term borrowing (debt).

Supporting Table A7 reflects the cash flow statement for the 2020/21 MTREF.

The above table shows that cash and cash equivalents of the Municipality improve in 2020/21 and throughout the two outer years. The Municipality plans to undertake an extensive debt collection process to boost cash levels and has acquired the services of a reputable debt collecting firm. It is expected the interventions will translate into a positive cash position for the Municipality and it is projected that cash and cash equivalents on hand will increase to R16 171 million by 2020/21.

2.6.4 Cash Backed Reserves/Accumulated Surplus Reconciliation

This following table meets the requirements of MFMA Circular 42 which deals with the funding of a municipal budget in accordance with sections 18 and 19 of the MFMA. The table seeks to answer three key questions regarding the use and availability of cash:

- What are the predicted cash and investments that are available at the end of the budget year?
- How are those funds used?

- What is the net funds available or funding shortfall?

A surplus would indicate the cash-backed accumulated surplus that is available. A shortfall is indicative of non-compliance with section 18 of the MFMA requirement that the municipality's budget must be 'funded'.

Funding compliance measurement

Cash/cash equivalent position

Cash flow management is a critical in determining if the budget is funded over the medium term. National Treasury requires that the financial sustainability of the municipality is assessed to ensure financial viability. Supporting Table A10 essentially measures the degree to which the proposed budget complies with the funding requirements of the MFMA.

If the municipality's forecast cash position is negative, for any year of the medium term budget, the budget is very unlikely to meet MFMA requirements or be sustainable and could indicate a risk of non-compliance with section 45 of the MFMA which deals with the repayment of short term debt at the end of the financial year. The forecasted cash and cash equivalents for the 2020/21 MTREF shows R10 000 million.

Cash plus investments less application of funds

The purpose of this measure is to understand how the municipality has applied the available cash and investments. The detail reconciliation of the cash backed reserves/surpluses is contained in Table A25, on page 25.

Monthly average payments covered by cash or cash equivalents

The purpose of this measure is to understand the level of financial risk should the municipality be under stress from a collection and cash in-flow perspective. Regardless of the annual cash position an evaluation should be made of the ability of the Municipality to meet monthly payments as and when they fall due. For the 2020/21 MTREF the ratio is 1.4. As indicated above the Municipality aims to achieve at least 1.5 month's cash coverage in the medium term, and then gradually move towards two months coverage. This measure will have to be carefully monitored going forward.

2.6.4.1 Surplus/deficit excluding depreciation offsets

The main purpose of this measure is to understand if the revenue levels are sufficient to conclude that the community is making a sufficient contribution for the municipal resources consumed over the medium term. If the outcome is a deficit, it may indicate that rates and service charges are insufficient to ensure that the community is making a sufficient contribution toward the economic benefits they

2.7 Grant allocations to the municipality

All national allocations to local government are published in the Division of Revenue Bill, 2020 for the next three years, whilst provincial allocations for part of the provincial budgets.

Supporting tables SA 18, SA 19 and SA 20 provide details of planned grant receipts and expenditure against each allocation and grant received. The following grants have been allocated to the municipality:

Grants and Subsidies Received	Special Adjustment Budget 2019/2020	Final Budget 2020/2021	Estimated budget 2021/2022	Estimated budget 2022/2023
Equitable Share	136 387 000.01	146 625 000.00	157 973 000.01	167 875 000.01
Finance Management Grant	2 435 000.00	2 800 000.00	3 100 000.00	3 200 000.00
MIG - 5% Operational Grant	1 415 100.00	1 406 700.00	1 515 100.00	1 594 450.00
MIG - 95% Capital Grant	32 840 404.54	26 727 300.00	28 786 900.00	30 294 550.00
Municipal Disaster Relief Grant Fund	879 000.00	879 000.00	-	-
Community Library Services Grant	422 000.00	452 000.00	484 000.00	484 000.00
Provincialisation of Libraries	1 760 000.00	1 809 000.00	1 950 000.00	1 950 000.00
Expanded Public Works Programme	2 513 000.00	3 055 000.00	3 201 640.00	3 355 318.72
Sub Rank Facility Grant	3 417.40	-	-	-
Koppie Guesthouse (Mahlalela Community Trust)	1 500 000.00	-	-	-
Mkuze falls	2 500 000.00	-	-	-
Total	182 654 921.95	183 754 000.00	197 010 640.01	208 753 318.73

2.8 Allocations or grants made by the municipality

Supporting Table SA 21 provides detail on provisions made by Council to other organisations in terms of the conditions of the grants-in-aid policy and specific Council resolutions. This includes the provision of free basic electricity and rebates and or exemptions in terms of the Property Rates Act.

The provision for free basic services to indigent households amounts to R1 045 million in 2020/21 and R1 093 million and R1 143 million in the two outer years of the MTREF respectively.

2.9 Councillor's and employee benefits

Supporting Table SA 22; SA 23 and SA 24 provide the proposed cost to councilors, salaries, allowances and benefits as well as planned personnel numbers for:

- councilors of the municipality;
- municipal manager and senior managers; and
- other municipal staff.

Councillor's remuneration amounts to R10 462 million and Employee-related costs to R99 744 million for the 2020/21 Financial Year. The total of Councillor's remuneration and Employee-related costs is R110 206 million for 2020/21 financial year and equates to 39.06% of budgeted operating expenditure. The norm as per National Treasury ranges between 25%- 40%.

2.10 Monthly target for revenue, expenditure and cash flow

Supporting Table SA 25 and SA 27 disclose the monthly targets for operating revenue by source, operating expenditure by type as well as a consolidated projection of revenue and expenditure by

vote, whilst supporting Table SA 29 provides monthly projections for capital expenditure by vote. All these schedules have been included in the annual budget and SDBIP for each department.

The SDBIP includes the detailed capital budget by programme and shows each capital project associated within the programme and indicates the planning for each project.

Supporting Table SA 30 provides a consolidated projection of cash flow for the budget setting out receipts by source and payments by type, both operating and capital broken down per month for the budget year and also shown in total the following two (2) years.

The final SDBIP will be submitted for approval no later than fourteen (14) days after the approval and adoption of the annual budget.

2.11 Contracts having future budgetary implications

There are four (4) long-term contracts which will impose financial obligations beyond three (3) years. These contracts are for insurance, maintenance of landfill site; and maintenance of electricity infrastructure.

2.12 Capital expenditure details

Supporting Table SA 34 discloses capital expenditure by asset class and Table SA 36 provides a list of capital programmes and projects aligned to the goals of the integrated development plan. Refer also supporting Table SA 6 for reconciliation with IDP strategic objectives.

From these tables it can be seen that 76.74% of capital expenditure is allocated for infrastructure development and service delivery, community assets are 76.74% and 23.26% on other assets such as vehicles, and plant and equipment.

2.13 Legislation compliance status

The municipality is fully committed to promote and seek to implement the basic values and principles of public administration described as per section 195(1) of the Constitution.

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved.
2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed 5 interns undergoing training in various divisions of the Financial Services Department.
3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee has been established and is fully functional.
5. Service Delivery and Implementation Plan

The detail SDBIP document is at a draft stage and will be finalised after approval of the 2020/21 MTREF in May 2020 and is directly aligned and informed by the 2020/21 MTREF.

6. Annual Report

Annual report is compiled in terms of the MFMA and National Treasury requirements.

2.14 Other supporting documents

Other supporting documents included in the budget are:

- Supporting detail to budgeted – budgeted financial performance – supporting Table SA 1 – this table provides detail on specific revenue and expenditure items.
- Matrix on financial performance budget – supporting Table SA 2 – this table provides detail on revenue by source and expenditure by type for the various main departments in the municipality.
- Supporting detail to statement of financial position – supporting Table SA 3 which provides detail on the various financial position items.
- Supporting detail on social, economic and demographic statistics and assumptions – supporting Table SA 9 – this table provides a high level overview of the demographics of the municipality.

2.15 Municipal Manager's quality certificate

I WM Nxumalo, Municipal Manager of uPhongolo Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the Annual Budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

A handwritten signature in black ink, appearing to read 'M. Nxumalo', is written over a horizontal line.

MR WM NXUMALO

Municipal Manager of uPHONGOLO Municipality (KZN262)

Table 56 SA1 - Supporting detail to budgeted financial performance

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		30 848	35 295	37 551	38 741	38 741	38 741	38 741	68 895	72 064	75 379
less Revenue Foregone (exemptions, reductions and rebates and impermissible values in excess of section 17 of MPRA)											
Net Property Rates		30 848	35 295	37 551	38 741	38 741	38 741	38 741	68 895	72 064	75 379
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		35 128	37 473	39 326	42 271	42 271	42 271	42 271	45 138	47 484	51 700
less Revenue Foregone (in excess of 50 kwh per indigent household per month)											
less Cost of Free Basis Services (50 kwh per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - electricity revenue		35 128	37 473	39 326	42 271	42 271	42 271	42 271	45 138	47 484	51 700
Service charges - water revenue	6										
Total Service charges - water revenue											
less Revenue Foregone (in excess of 6 kilolitres per indigent household per month)											
less Cost of Free Basis Services (6 kilolitres per indigent household per month)		-	-	-	-	-	-	-	-	-	-
Net Service charges - water revenue		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue											
Total Service charges - sanitation revenue											
less Revenue Foregone (in excess of free sanitation service to indigent households)											
less Cost of Free Basis Services (free sanitation service to indigent households)		-	-	-	-	-	-	-	-	-	-
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	6										
Total refuse removal revenue		9 303	10 085	10 622	11 071	11 071	11 071	11 071	11 636	12 172	12 731
Total landfill revenue											
less Revenue Foregone (in excess of one removal a week to indigent households)											
less Cost of Free Basis Services (removed once a week to indigent households)		-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		9 303	10 085	10 622	11 071	11 071	11 071	11 071	11 636	12 172	12 731
Other Revenue by source											
Administrative Handling Fees									62	65	68
Building Plans		16	20		28	28	28	28			
Burial Fees		109	100		115	115	115	115			
Clearance Certificates		22	14		7	7	7	7			
Sale of erven						1	1	1	408	426	446
Dumping Fees		10	8		65	65	65	65			
Enchroachment Fees					1	1	1	1			
Final Readings					18	18	18	18			
New connection		56			5	5	5	5			
Sign Boards		62	65		76	76	76	76			
Insurance claims					498	498	498	498			
Other Revenue By Source		1 207	1 622	1 106	963	1 253	1 253	1 253	521	545	570
Sale of Property											
Merchandising, Jobbing and Contracts											
Bursary Repayment											
Recovery Infrastructure Maintenance											
Skills Development Levy Refund									191	199	209
Arbor City Awards Competition											
Other Revenue									677	708	741
Total 'Other' Revenue	3										
	1	1 482	1 829	1 106	1 776	2 067	2 067	2 067	1 859	1 944	2 034

Table 56 SA1 - Supporting detail to budgeted financial performance (Continued)

EXPENDITURE ITEMS:										
Employee related costs										
Basic Salaries and Wages	2	49 000	51 423	53 859	61 458	60 095	60 095	60 095	68 881	77 417
Pension and UIF Contributions		5 768	7 119	7 007	8 260	8 106	8 106	8 106	9 502	10 726
Medical Aid Contributions		2 435	2 392	2 653	2 880	3 097	3 097	3 097	3 711	4 174
Overtime		2 858	2 895	3 698	2 680	2 680	2 680	2 680		
Performance Bonus		3 597	3 743	4 096	5 370	5 170	5 170	5 170	5 932	6 644
Motor Vehicle Allowance		4 019	3 716	6 808	7 668	7 116	7 116	7 116	7 704	7 704
Cellphone Allowance		127	197	242	1 087	583	583	583	1 099	1 099
Housing Allowances		408	256	359	65	267	267	267	292	321
Other benefits and allowances		2 543	2 273	2 973	2 521	2 768	2 768	2 768	2 435	2 675
Payments in lieu of leave				1 372						
Long service awards				132						
Post-retirement benefit obligations								190	199	208
sub-total	5	70 756	74 013	83 197	91 990	89 882	89 882	89 882	99 744	110 988
Less: Employees costs capitalised to PPE										
Total Employee related costs	1	70 756	74 013	83 197	91 990	89 882	89 882	89 882	99 744	110 988
Contributions recognised - capital										
List contributions by contract										
Total Contributions recognised - capital										
Depreciation & asset impairment										
Depreciation of Property, Plant & Equipment		14 997	23 400	13 598	15 780	13 780	13 780	13 780	14 400	15 755
Lease amortisation										
Capital asset impairment										
Depreciation resulting from revaluation of PPE										
Total Depreciation & asset impairment	10	14 997	23 400	13 598	15 780	13 780	13 780	13 780	14 400	15 755
Purchases										
Fixedly Bulk Purchases		26 192	25 376	27 756	33 316	33 316	33 316	33 316	35 614	40 699
Water Bulk Purchases										
Total bulk purchases	1	26 192	25 376	27 756	33 316	33 316	33 316	33 316	35 614	40 699
Transfers and grants										
Cash transfers and grants					6 000	4 000	4 000	4 000	3 035	1 246
Non-cash transfers and grants		1 657	102	2 544	2 676	1 000	1 000	1 000		
Total transfers and grants	1	1 657	102	2 544	8 676	5 000	5 000	5 000	3 035	1 246
Contracted services										
Abakus System and Branding of the Municipal LOGO					870	1 400	1 400	1 400		
Security for Councilors		5 714	2 887		4 524	4 235	4 235	4 235	8 362	9 037
Legal cost					500	1 500	1 500	1 500	14 072	13 912
mSCOA Financial system		4 495	7 641		2 000	2 000	2 000	2 000	9 790	10 240
Cash in transit					108	108	108	108		
Valuation roll system				8 136	293	293	293	293		
Valuation roll maintenance				6 065	225	2 725	2 725	2 725		
Payroll system				104	541	541	541	541		
Printing laser statement				103	295	295	295	295		
Asset management				141	1 004	1 240	1 240	1 240		
Provision for rehabilitation of Landfill site				1 050	81	81	81	81		
Actuarial leave benefit				1 178	49	49	49	49		
IT equipment				548	669	669	669	669		
Hygiene services				4 230	107	107	107	107		
Security services municipal buildings				1 655	4 523	5 180	5 180	5 180		
Grass cutters				30	1 500	1 000	1 000	1 000		
Town beautification		9 100	8 457	195	354	354	354	354		
Electricity		572	324		9 054	554	554	554		
Collection of refuse removal		4 811	8 921		2 710	2 210	2 210	2 210		
Landfill site					1 988	1 488	1 488	1 488		
Housing Settlement					47 809					
sub-total	1	24 693	28 230	23 433	79 203	26 029	26 029	26 029	32 223	34 227
Provisions to organs of state:										
Electricity										
Water										
Sanitation										
Other										
Total contracted services	1	24 693	28 230	23 433	79 203	26 029	26 029	26 029	32 223	34 227
Other Expenditure By Type										
Collection costs										
Contributions to 'other' provisions										
Consultant fees									1 700	1 778
Audit fees									35 087	36 400
General expenses										1 860
List Other Expenditure by Type	3	48 935	45 918	83 661	49 807	41 449	41 449	41 449		38 055
Total 'Other' Expenditure										
by Expenditure Item	8									
Employee related costs										
Other materials										
Contracted Services										
Other Expenditure										
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-

Table 57 SA2 - Matrix Financial Performance Budget (revenue source/ expenditure type by department)

KZN262 uPhongolo - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - Executive and Council	Vote 2 - Finance and administration	Vote 3 - Community and Social Services	Vote 4 - Sports and Recreation	Vote 5 - Public Safety	Vote 6 - Housing	Vote 7 - Planning and Development	Vote 8 - Roads Transport	Vote 9 - Energy Sources	Vote 10 - Waste Management	Vote 11 - Other	Vote 12 -	Vote 13 -	Vote 14 -	Vote 15 -	Total
R thousand																	
Revenue By Source	1																
Property rates		-	68 895	-	-	-	-	-	-	-	-	-	-	-	-	-	68 895
Service charges - electricity revenue		-	-	-	-	-	-	-	-	45 695	-	-	-	-	-	-	45 695
Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	-	-	11 569	-	-	-	-	-	11 569
Rental of facilities and equipment		-	399	-	204	-	-	-	-	-	-	-	-	-	-	-	603
Interest earned - external investments		-	1 469	-	-	-	-	-	-	-	-	-	-	-	-	-	1 469
Interest earned - outstanding debtors		-	7 936	-	-	-	-	-	-	187	3 936	-	-	-	-	-	12 059
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines, penalties and forfeits		-	2	-	-	1 838	-	-	-	-	-	-	-	-	-	-	1 840
Licences and permits		-	61	-	-	-	-	-	-	-	-	1 806	-	-	-	-	1 867
Agency services		-	1 291	-	-	868	-	-	-	-	67	-	-	-	-	-	868
Other revenue		32 780	31 641	117	7 127	23 045	-	470	-	214	67	-	-	-	-	-	2 160
Transfers and subsidies		-	-	27 382	-	-	-	26 422	-	3 391	1 187	3 163	-	-	-	-	156 148
Gains		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		32 780	111 693	27 509	7 331	25 751	-	26 892	-	49 488	16 759	4 969	-	-	-	-	303 173
Expenditure By Type																	
Employee related costs		8 544	28 390	22 144	-	16 519	-	21 399	-	-	-	3 133	-	-	-	-	100 130
Remuneration of councillors		10 837	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10 837
Debt impairment		-	17 224	-	-	1 471	-	-	-	-	10 865	-	-	-	-	-	29 559
Depreciation & asset impairment		-	14 400	-	-	-	-	-	-	-	-	-	-	-	-	-	14 400
Finance charges		-	2 080	-	-	-	-	-	-	-	-	-	-	-	-	-	2 080
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other materials		225	1 162	-	33	772	-	13 582	-	35 614	-	-	-	-	-	-	35 614
Contracted services		4 972	13 752	-	1 415	-	-	-	-	2 423	-	50	-	-	-	-	18 248
Transfers and subsidies		-	-	-	-	-	-	-	-	579	3 439	-	-	-	-	-	24 157
Other expenditure		6 996	16 117	3 170	2 191	2 429	-	10 932	-	1 045	560	843	-	-	-	-	1 045
Losses		-	-	-	-	-	-	-	-	180	-	-	-	-	-	-	43 439
Total Expenditure		31 574	93 126	25 314	3 639	21 191	-	45 914	-	39 841	14 884	4 027	-	-	-	-	279 510
Surplus/(Deficit)		1 206	18 567	2 195	3 692	4 560	-	(19 022)	-	9 647	1 875	942	-	-	-	-	23 663
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, (National / Provincial Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	26 727	-	-	-	-	-	-	-	-	26 727
Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		1 206	18 567	2 195	3 692	4 560	-	7 706	-	9 647	1 875	942	-	-	-	-	50 390

Table 58 SA3 – Supporting detail to Statement of Financial Position

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
ASSETS											
Call investment deposits											
Call deposits		-	-	-	-	-	-	-	10 000	15 000	15 000
Other current investments		-	-	-	-	-	-	-	-	-	-
Total Call investment deposits	2	-	-	-	-	-	-	-	10 000	15 000	15 000
Consumer debtors											
Consumer debtors		-	-	-	-	-	-	-	104 893	111 742	119 039
Less: Provision for debt impairment		-	-	-	-	-	-	-	-	-	-
Total Consumer debtors	2	-	-	-	-	-	-	-	104 893	111 742	119 039
Debt impairment provision											
Balance at the beginning of the year		-	-	-	-	-	-	-	-	-	-
Contributions to the provision		-	-	-	-	-	-	-	-	-	-
Bad debts written off		-	-	-	-	-	-	-	-	-	-
Balance at end of year		-	-	-	-	-	-	-	-	-	-
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		-	-	-	-	-	-	-	435 036	459 160	473 699
Leases recognised as PPE	3	-	-	-	-	-	-	-	3 300	-	-
Less: Accumulated depreciation		-	-	-	-	-	-	-	-	-	-
Total Property, plant and equipment (PPE)	2	-	-	-	-	-	-	-	438 336	459 160	473 699
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		-	-	-	-	-	-	-	7 023	8 146	8 326
Current portion of long-term liabilities		-	-	-	-	-	-	-	-	-	-
Total Current liabilities - Borrowing		-	-	-	-	-	-	-	7 023	8 146	8 326
Trade and other payables											
Trade Payables	5	-	-	-	-	-	-	-	5 497	4 509	6 001
Other creditors		-	-	-	-	-	-	-	73 911	36 956	-
Unspent conditional transfers		-	-	-	-	-	-	-	9 210	-	-
VAT		-	-	-	-	-	-	-	-	-	-
Total Trade and other payables	2	-	-	-	-	-	-	-	88 618	41 465	6 001
Non current liabilities - Borrowing											
Borrowing	4	-	-	-	-	-	-	-	8 146	8 326	3 086
Finance leases (including PPP asset element)		-	-	-	-	-	-	-	-	-	-
Total Non current liabilities - Borrowing		-	-	-	-	-	-	-	8 146	8 326	3 086
Provisions - non-current											
Retirement benefits		-	-	-	-	-	-	-	-	-	-
List other major provision items		-	-	-	-	-	-	-	-	-	-
Refuse landfill site rehabilitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	9 687	10 313	12 125
Total Provisions - non-current		-	-	-	-	-	-	-	9 687	10 313	12 125
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		-	-	-	-	-	-	-	-	-	-
GRAP adjustments		-	-	-	-	-	-	-	-	-	-
Restated balance		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Appropriations to Reserves		-	-	-	-	-	-	-	-	-	-
Transfers from Reserves		-	-	-	-	-	-	-	-	-	-
Depreciation offsets		-	-	-	-	-	-	-	-	-	-
Other adjustments		-	-	-	-	-	-	-	-	-	-
Accumulated Surplus/(Deficit)	1	59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Reserves											
Housing Development Fund		-	-	-	-	-	-	-	-	-	-
Capital replacement		-	-	-	-	-	-	-	-	-	-
Self-insurance		-	-	-	-	-	-	-	-	-	-
Other reserves		-	-	-	-	-	-	-	-	-	-
Revaluation		-	-	-	-	-	-	-	-	-	-
Total Reserves	2	-	-	-	-	-	-	-	-	-	-
TOTAL COMMUNITY WEALTH/EQUITY	2	59 858	48 222	1 157	10 962	45 288	45 288	45 288	47 856	58 889	67 555

Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R (thousand)											
Development & submission of the Annual Performance Reports	Protect and enhance our environmental assets and natural resources	10	-	-	-	-	-	-	26 727	28 787	29 295
Apply previously disadvantaged people concepts to address the demographic gaps and past injustices	Create a better South Africa and contribute to a better Africa and a better world	11	-	-	-	-	-	-	214	224	235
Apply previously disadvantaged people concepts to address the demographic gaps and past injustices	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	3 381	3 653	3 882
Completion of quarterly performance reports to council & performance audit committee	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	22 822	24 373	25 900
Conduct a skills audit and implement necessary training to fill the gaps	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	12 915	13 915	14 787
Control Accounts	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	154 533	162 494	172 915
Develop and implement succession planning on all critical & scarce skills posts	All people in South Africa are well fed and safe	3	-	-	-	-	-	-	13 601	14 778	15 657
Develop and implement succession planning on all critical & scarce skills posts	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	-	-	187	195	205
Develop and implement succession planning on all critical & scarce skills posts	Protect and enhance our environmental assets and natural resources	10	-	-	-	-	-	-	8 980	9 351	9 938
Develop and implement succession planning on all critical & scarce skills posts	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	31 779	34 215	37 195
Develop and implement a Work Skills Plan	An efficient, competitive and responsive economic infrastructure network	6	-	-	-	-	-	-	940	96	70
Develop and implement a Work Skills Plan	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	21 387	22 912	24 269
Improve the number of officials meeting the minimum competency levels	Responsive, accountable, effective and efficient local government	9	-	-	-	-	-	-	13 092	14 090	14 950
To develop and implement an environmental management plan that addresses climate change amongst other things.	A diverse, socially cohesive society with a common national identity	14	-	-	-	-	-	-	582	627	667
To develop and implement an environmental management plan that addresses climate change amongst other things.	Protect and enhance our environmental assets and natural resources	10	-	-	-	-	-	-	16 759	17 567	18 397
To develop and implement an environmental management plan that addresses climate change amongst other things.	Sustainable human settlements and improved quality of household life	8	-	-	-	-	-	-	2 558	2 552	2 712
Allocations to other priorities		2									
Total Revenue (excluding capital transfers and contributions)		1	-	-	-	-	-	-	328 989	350 142	371 164

Table SAS - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

Choose name from list - Supporting Table SAS Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand												
Development & submission of the Annual Performance Reports	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	1 100	1 150	1 203
Development & submission of the Annual Performance Reports	An efficient, effective and development-oriented public service	12		-	-	-	-	-	-	35 614	36 072	40 899
Apply previously disadvantaged people to shops to address the demographic gaps and past injustices	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	85	85	93
Compilation of quarterly performance reports to council & performance audit committee	A diverse, socially cohesive society with a common national identity	14		-	-	-	-	-	-	3 321	3 537	3 748
Conduct a skills audit and implement necessary training to fill the gaps	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	13 009	13 708	14 573
Conduct a skills audit and implement necessary training to fill the gaps	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	903	944	988
Conduct a skills audit and implement necessary training to fill the gaps	Decent employment through inclusive growth	4		-	-	-	-	-	-	18 488	19 575	20 588
Conduct a skills audit and implement necessary training to fill the gaps	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	55	57	60
Conduct a skills audit and implement necessary training to fill the gaps	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		-	-	-	-	-	-	207	216	226
Control Accounts	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	35	37	38
	Create a better South Africa and contribute to a better Africa and a better world	11		-	-	-	-	-	-	12	13	13
	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	16 010	16 743	16 636
Develop and implement succession planning on all critical & scarce skills post	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	27 071	28 471	28 916
Develop and implement succession planning on all critical & scarce skills post	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	21 494	22 531	23 587
Develop and implement a Work Skills Plan	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	713	746	780
Develop and implement a Work Skills Plan	All people in South Africa are and feel safe	3		-	-	-	-	-	-	1 651	1 658	1 685
Develop and implement a Work Skills Plan	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	17 276	15 909	13 625
Develop and implement a Work Skills Plan	An efficient, effective and development-oriented public service	12		-	-	-	-	-	-	12	13	13
Develop and implement a Work Skills Plan	Decent employment through inclusive growth	4		-	-	-	-	-	-	672	707	740
Develop and implement a Work Skills Plan	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	6 441	6 782	7 141
Develop and implement a Work Skills Plan	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	5 174	5 312	5 457
Develop and implement a Work Skills Plan	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		-	-	-	-	-	-	500	523	547
Implement retention measures to all critical posts to reduce loss of skills	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	35	41	43
Implement retention measures to all critical posts to reduce loss of skills	An efficient, effective and development-oriented public service	12		-	-	-	-	-	-	1 800	1 883	1 969
Implement retention measures to all critical posts to reduce loss of skills	Decent employment through inclusive growth	4		-	-	-	-	-	-	6 702	7 067	7 455
Implement retention measures to all critical posts to reduce loss of skills	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	2 423	2 534	2 651
Implement retention measures to all critical posts to reduce loss of skills	Vibrant, equitable, sustainable rural communities contributing towards food security for all	7		-	-	-	-	-	-	1 274	1 333	1 394
Improve the number of officials meeting the minimum competency levels	A long and healthy life for all South Africans	2		-	-	-	-	-	-	420	439	460
Improve the number of officials meeting the minimum competency levels	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	606	610	654
Improve the number of officials meeting the minimum competency levels	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	1 656	1 774	1 856
Improve the number of officials meeting the minimum competency levels	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	119	124	130
Improve the number of officials meeting the minimum competency levels	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	14 477	15 143	15 840
Monitor all incumbents to ensure that they comply with their current position's minimum requirements	A skilled and capable workforce to support an inclusive growth path	5		-	-	-	-	-	-	6 257	6 502	6 778
Monitor all incumbents to ensure that they comply with their current position's minimum requirements	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	120	126	131
Monitor all incumbents to ensure that they comply with their current position's minimum requirements	An efficient, effective and development-oriented public service	12		-	-	-	-	-	-	39	41	43
Monitor all incumbents to ensure that they comply with their current position's minimum requirements	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	41 271	43 144	45 582
Monitor all incumbents to ensure that they comply with their current position's minimum requirements	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	1	2	2
Safely provide access to email and internet to improve efficiency in operations	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	3 783	3 957	4 139
Safely provide access to email and internet to improve efficiency in operations	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	755	755	783
To develop and implement an environmental management plan that addresses climate change amongst other things	A comprehensive, responsive and sustainable social protection system	13		-	-	-	-	-	-	5 000	5 230	5 471
To develop and implement an environmental management plan that addresses climate change amongst other things	An efficient, effective and development-oriented public service	12		-	-	-	-	-	-	2	2	2
To develop and implement an environmental management plan that addresses climate change amongst other things	Create a better South Africa and contribute to a better Africa and a better world	11		-	-	-	-	-	-	427	446	467
To develop and implement an environmental management plan that addresses climate change amongst other things	Protect and enhance our environmental assets and natural resources	10		-	-	-	-	-	-	16 633	19 526	20 463
To develop and implement an environmental management plan that addresses climate change amongst other things	Responsive, accountable, effective and efficient local government	9		-	-	-	-	-	-	3 388	1 626	1 529
To develop and implement an environmental management plan that addresses climate change amongst other things	Sustainable human settlements and improved quality of household life	8		-	-	-	-	-	-	3 055	3 196	3 343
Allocations to other priorities												
Total Expenditure			1	-	-	-	-	-	-	282 127	291 352	303 510

Table SA6 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

Choose name from list - Supporting Table S46 Reconciliation of TDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
To develop and implement an environmental management plan that addresses climate change amongst other things.	An efficient, competitive and responsive economic infrastructure network	6		-	-	-	-	-	-	34 113	30 765	9 465
	To develop and implement an environmental management plan that addresses climate change amongst other things.	12		-	-	-	-	-	-	7 792	5 222	11 971
To require access roads as per the roads maintenance plan				-	4 833	4 833	-	-	-	-	-	-
Total Capital Expenditure				-	4 833	4 833	-	-	-	41 902	36 086	27 436

Table SA 7 Measurable Performance Objectives

KZN262 uPhongolo - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Vote 1 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Vote 3 - vote name										
Function 1 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

1. Include a measurable performance objective for each revenue source (within a relevant function) and each vote (MFMA s17(3)(b))
2. Include all Basic Services performance targets from 'Basic Service Delivery' to ensure Table SA7 represents all strategic responsibilities
3. Only include prior year comparative information for individual measures where relevant activity occurred in that year/s

KZN262 uPhongolo - Entities measureable performance objectives

Description	Unit of measurement	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Entity 1 - (name of entity)										
Insert measure/s description										
Entity 2 - (name of entity)										
Insert measure/s description										
Entity 3 - (name of entity)										
Insert measure/s description										
And so on for the rest of the Entities										

Table SA 8 Performance Indicators and Objectives

KZN262 uPhongolo - Supporting Table SA8 Performance indicators and benchmarks

ANNEX 2 of Mongolo - Supporting Table SAO Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	1.5%	1.6%	2.6%	1.6%	2.9%	2.9%	2.9%	3.6%	3.6%	1.8%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	3.0%	3.3%	5.7%	5.0%	6.6%	6.6%	6.6%	7.0%	6.9%	3.3%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	0.0%	83.5%	38.2%	64.2%	48.3%	48.3%	48.3%	28.9%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	1.7	2.7	1.4	3.4	9.3	9.3	9.3	11.0	11.5	12.4
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.7	2.7	1.4	3.4	9.3	9.3	9.3	11.0	11.5	12.4
Liquidity Ratio	Monetary Assets/Current Liabilities	0.0	0.0	0.1	0.2	0.9	0.9	0.9	1.4	1.5	1.7
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		83.6%	91.2%	72.1%	77.2%	100.4%	100.4%	100.4%	88.7%	90.8%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		83.6%	91.2%	72.1%	77.2%	86.1%	86.1%	86.1%	78.7%	80.4%	82.7%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	34.6%	38.5%	34.4%	31.9%	38.4%	38.4%	38.4%	35.1%	35.2%	35.2%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		2338.1%	5868.8%	772.2%	-106.5%	57.4%	57.4%	57.4%	16.6%	5.4%	2.6%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
	% Volume (units purchased and generated less units sold)/units purchased and generated										
Employee costs	Employee costs/(Total Revenue - capital revenue)	33.7%	33.3%	33.4%	29.1%	34.5%	34.5%	34.5%	33.1%	33.0%	32.8%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	40.2%	40.0%	39.7%	32.3%	38.2%	38.2%		36.6%	36.4%	36.2%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%		0.0%	0.0%	0.0%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	7.6%	11.2%	6.3%	5.6%	6.0%	6.0%	6.0%	5.4%	5.4%	5.3%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	8.5	17.5	7.2	11.9	11.9	11.9	11.5	14.8	32.6	34.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	95.5%	102.3%	97.2%	112.0%	109.5%	109.5%	109.5%	84.6%	85.7%	85.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	0.1	0.0	0.4	(0.7)	0.6	0.6	0.6	1.3	3.0	5.3

References

1. Consumer debtors > 12 months old are excluded from current assets
2. Only include if services provided by the municipality

Calculation data

Debtors > 90 days											
Monthly fixed operational expenditure	13 801	13 859	16 248	22 005	16 360	16 360	16 360	16 360	18 263	18 993	20 244
Fixed operational expenditure % assumption	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%	40.0%
Own capex	2 221	5 918	7 217	10 438	15 327	15 327	15 327	15 327	16 590	7 100	-
Borrowing	-	4 940	2 756	6 700	7 400	7 400	7 400	7 400	4 800	-	-

Table SA 9 Social, Economic and Demographic Statistics and Assumptions

KZN262 uPhongolo - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref	Scale of calculation	2001 Census	2007 Survey	2011 Census	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population												
Females aged 5 - 14												
Males aged 5 - 14												
Females aged 15 - 34												
Males aged 15 - 34												
Unemployment												
Monthly household income (R per household)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R51 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Per capita profile (R per household)	13											
< R2 060 per household per month	2											
Insert description												
Household services (2007)												
Number of people in municipal area												
Number of poor people in municipal area												
Number of households in municipal area												
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics												
Formal	3											
Informal												
Total number of households	4											
Dwellings provided by municipality												
Dwellings provided by province	5											
Dwellings provided by private sector												
New housing dwellings												
Costs	6											
Construction outlook (CPIX)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of buildings & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Household services (2007)										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min. service level)	8									
Other water supply (at least min. service level)	10									
Minimum Service Level and Above sub-total										
Using public tap (< min. service level)	9									
Other water supply (< min. service level)	10									
No water supply										
Below Minimum Service Level sub-total										
Total number of households										
Sanitation/sewage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min. service level)										
Minimum Service Level and Above sub-total										
Bucket toilet										
Other toilet provisions (< min. service level)										
No toilet provisions										
Below Minimum Service Level sub-total										
Total number of households										
Energy:										
Electricity (at least min. service level)										
Electricity - prepaid (min. service level)										
Minimum Service Level and Above sub-total										
Electricity (< min. service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total										
Total number of households										
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total										
Total number of households										
Municipal in-house services										
Household services (2007)										
Water:										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min. service level)	8									
Other water supply (at least min. service level)	10									
Minimum Service Level and Above sub-total										
Using public tap (< min. service level)	9									
Other water supply (< min. service level)	10									
No water supply										
Below Minimum Service Level sub-total										
Total number of households										
Sanitation/sewage:										
Flush toilet (connected to sewerage)										
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min. service level)										
Minimum Service Level and Above sub-total										
Bucket toilet										
Other toilet provisions (< min. service level)										
No toilet provisions										
Below Minimum Service Level sub-total										
Total number of households										
Energy:										
Electricity (at least min. service level)										
Electricity - prepaid (min. service level)										
Minimum Service Level and Above sub-total										
Electricity (< min. service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
Below Minimum Service Level sub-total										
Total number of households										
Refuse:										
Removed at least once a week										
Minimum Service Level and Above sub-total										
Removed less frequently than once a week										
Using communal refuse dump										
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal										
Below Minimum Service Level sub-total										
Total number of households										

Table SA 9 Social, Economic and Demographic Statistics and Assumptions (Continued)

Service name from list - Superline Table 2021: Social, economic and demographic statistics and assumptions		2021 Census	2027 Survey	2031 Census	2036/37	2037/38	2038/39	2039/40	2040/41	2041/42	2042/43	2043/44	2044/45	2045/46	2046/47	2047/48	2048/49	2049/50	2050/51	2051/52	2052/53	2053/54	2054/55	2055/56	2056/57	2057/58	2058/59	2059/60	2060/61	2061/62	2062/63	2063/64	2064/65	2065/66	2066/67	2067/68	2068/69	2069/70	2070/71	2071/72	2072/73	2073/74	2074/75	2075/76	2076/77	2077/78	2078/79	2079/80	2080/81	2081/82	2082/83	2083/84	2084/85	2085/86	2086/87	2087/88	2088/89	2089/90	2090/91	2091/92	2092/93	2093/94	2094/95	2095/96	2096/97	2097/98	2098/99	2099/00	2100/01	2101/02	2102/03	2103/04	2104/05	2105/06	2106/07	2107/08	2108/09	2109/10	2110/11	2111/12	2112/13	2113/14	2114/15	2115/16	2116/17	2117/18	2118/19	2119/20	2120/21	2121/22	2122/23	2123/24	2124/25	2125/26	2126/27	2127/28	2128/29	2129/30	2130/31	2131/32	2132/33	2133/34	2134/35	2135/36	2136/37	2137/38	2138/39	2139/40	2140/41	2141/42	2142/43	2143/44	2144/45	2145/46	2146/47	2147/48	2148/49	2149/50	2150/51	2151/52	2152/53	2153/54	2154/55	2155/56	2156/57	2157/58	2158/59	2159/60	2160/61	2161/62	2162/63	2163/64	2164/65	2165/66	2166/67	2167/68	2168/69	2169/70	2170/71	2171/72	2172/73	2173/74	2174/75	2175/76	2176/77	2177/78	2178/79	2179/80	2180/81	2181/82	2182/83	2183/84	2184/85	2185/86	2186/87	2187/88	2188/89	2189/90	2190/91	2191/92	2192/93	2193/94	2194/95	2195/96	2196/97	2197/98	2198/99	2199/00	2200/01	2201/02	2202/03	2203/04	2204/05	2205/06	2206/07	2207/08	2208/09	2209/10	2210/11	2211/12	2212/13	2213/14	2214/15	2215/16	2216/17	2217/18	2218/19	2219/20	2220/21	2221/22	2222/23	2223/24	2224/25	2225/26	2226/27	2227/28	2228/29	2229/30	2230/31	2231/32	2232/33	2233/34	2234/35	2235/36	2236/37	2237/38	2238/39	2239/40	2240/41	2241/42	2242/43	2243/44	2244/45	2245/46	2246/47	2247/48	2248/49	2249/50	2250/51	2251/52	2252/53	2253/54	2254/55	2255/56	2256/57	2257/58	2258/59	2259/60	2260/61	2261/62	2262/63	2263/64	2264/65	2265/66	2266/67	2267/68	2268/69	2269/70	2270/71	2271/72	2272/73	2273/74	2274/75	2275/76	2276/77	2277/78	2278/79	2279/80	2280/81	2281/82	2282/83	2283/84	2284/85	2285/86	2286/87	2287/88	2288/89	2289/90	2290/91	2291/92	2292/93	2293/94	2294/95	2295/96	2296/97	2297/98	2298/99	2299/00	2300/01	2301/02	2302/03	2303/04	2304/05	2305/06	2306/07	2307/08	2308/09	2309/10	2310/11	2311/12	2312/13	2313/14	2314/15	2315/16	2316/17	2317/18	2318/19	2319/20	2320/21	2321/22	2322/23	2323/24	2324/25	2325/26	2326/27	2327/28	2328/29	2329/30	2330/31	2331/32	2332/33	2333/34	2334/35	2335/36	2336/37	2337/38	2338/39	2339/40	2340/41	2341/42	2342/43	2343/44	2344/45	2345/46	2346/47	2347/48	2348/49	2349/50	2350/51	2351/52	2352/53	2353/54	2354/55	2355/56	2356/57	2357/58	2358/59	2359/60	2360/61	2361/62	2362/63	2363/64	2364/65	2365/66	2366/67	2367/68	2368/69	2369/70	2370/71	2371/72	2372/73	2373/74	2374/75	2375/76	2376/77	2377/78	2378/79	2379/80	2380/81	2381/82	2382/83	2383/84	2384/85	2385/86	2386/87	2387/88	2388/89	2389/90	2390/91	2391/92	2392/93	2393/94	2394/95	2395/96	2396/97	2397/98	2398/99	2399/00	2400/01	2401/02	2402/03	2403/04	2404/05	2405/06	2406/07	2407/08	2408/09	2409/10	2410/11	2411/12	2412/13	2413/14	2414/15	2415/16	2416/17	2417/18	2418/19	2419/20	2420/21	2421/22	2422/23	2423/24	2424/25	2425/26	2426/27	2427/28	2428/29	2429/30	2430/31	2431/32	2432/33	2433/34	2434/35	2435/36	2436/37	2437/38	2438/39	2439/40	2440/41	2441/42	2442/43	2443/44	2444/45	2445/46	2446/47	2447/48	2448/49	2449/50	2450/51	2451/52	2452/53	2453/54	2454/55	2455/56	2456/57	2457/58	2458/59	2459/60	2460/61	2461/62	2462/63	2463/64	2464/65	2465/66	2466/67	2467/68	2468/69	2469/70	2470/71	2471/72	2472/73	2473/74	2474/75	2475/76	2476/77	2477/78	2478/79	2479/80	2480/81	2481/82	2482/83	2483/84	2484/85	2485/86	2486/87	2487/88	2488/89	2489/90	2490/91	2491/92	2492/93	2493/94	2494/95	2495/96	2496/97	2497/98	2498/99	2499/00	2500/01	2501/02	2502/03	2503/04	2504/05	2505/06	2506/07	2507/08	2508/09	2509/10	2510/11	2511/12	2512/13	2513/14	2514/15	2515/16	2516/17	2517/18	2518/19	2519/20	2520/21	2521/22	2522/23	2523/24	2524/25	2525/26	2526/27	2527/28	2528/29	2529/30	2530/31	2531/32	2532/33	2533/34	2534/35	2535/36	2536/37	2537/38	2538/39	2539/40	2540/41	2541/42	2542/43	2543/44	2544/45	2545/46	2546/47	2547/48	2548/49	2549/50	2550/51	2551/52	2552/53	2553/54	2554/55	2555/56	2556/57	2557/58	2558/59	2559/60	2560/61	2561/62	2562/63	2563/64	2564/65	2565/66	2566/67	2567/68	2568/69	2569/70	2570/71	2571/72	2572/73	2573/74	2574/75	2575/76	2576/77	2577/78	2578/79	2579/80	2580/81	2581/82	2582/83	2583/84	2584/85	2585/86	2586/87	2587/88	2588/89	2589/90	2590/91	2591/92	2592/93	2593/94	2594/95	2595/96	2596/97	2597/98	2598/99	2599/00	2600/01	2601/02	2602/03	2603/04	2604/05	2605/06	2606/07	2607/08	2608/09	2609/10	2610/11	2611/12	2612/13	2613/14	2614/15	2615/16	2616/17	2617/18	2618/19	2619/20	2620/21	2621/22	2622/23	2623/24	2624/25	2625/26	2626/27	2627/28	2628/29	2629/30	2630/31	2631/32	2632/33	2633/34	2634/35	2635/36	2636/37	2637/38	2638/39	2639/40	2640/41	2641/42	2642/43	2643/44	2644/45	2645/46	2646/47	2647/48	2648/49	2649/50	2650/51	2651/52	2652/53	2653/54	2654/55	2655/56	2656/57	2657/58	2658/59	2659/60	2660/61	2661/62	2662/63	2663/64	2664/65	2665/66	2666/67	2667/68	2668/69	2669/70	2670/71	2671/72	2672/73	2673/74	2674/75	2675/76	2676/77	2677/78	2678/79	2679/80	2680/81	2681/82	2682/83	2683/84	2684/85	2685/86	2686/87	2687/88	2688/89	2689/90	2690/91	2691/92	2692/93	2693/94	2694/95	2695/96	2696/97	2697/98	2698/99	2699/00	2700/01	2701/02	2702/03	2703/04	2704/05	2705/06	2706/07	2707/08	2708/09	2709/10	2710/11	2711/12	2712/13	2713/14	2714/15	2715/16	2716/17	2717/18	2718/19	2719/20	2720/21	2721/22	2722/23	2723/24	2724/25	2725/26	2726/27	2727/28	2728/29	2729/30	2730/31	2731/32	2732/33	2733/34	2734/35	2735/36	2736/37	2737/38	2738/39	2739/40	2740/41	2741/42	2742/43	2743/44	2744/45	2745/46	2746/47	2747/48	2748/49	2749/50	2750/51	2751/52	2752/53	2753/54	2754/55	2755/56	2756/57	2757/58	2758/59	2759/60	2760/61	2761/62	2762/63	2763/64	2764/65	2765/66	2766/67	2767/68	2768/69	2769/70	2770/71	2771/72	2772/73	2773/74	2774/75	2775/76	2776/77	2777/78	2778/79	2779/80	2780/81	2781/82	2782/83	2783/84	2784/85	2785/86	2786/87	2787/88	2788/89	2789/90	2790/91	2791/92	2792/93	2793/94	2794/95	2795/96	2796/97	2797/98	2798/99	2799/00	2800/01	2801/02	2802/03	2803/04	2804/05	2805/06	2806/07	2807/08	2808/09	2809/10	2810/11	2811/12	2812/13	2813/14	2814/15	2815/16	2816/17	2817/18	2818/19	2819/20	2820/21	2821/22	2822/23	2823/24	2824/25	2825/26	2826/27	2827/28	2828/29	2829/30	2830/31	2831/32	2832/33	2833/34	2834/35	2835/36	2836/37	2837/38	2838/39	2839/40	2840/41	2841/42	2842/43	2843/44	2844/45	2845/46	2846/47	2847/48	2848/49	2849/50	2850/51	2851/52	2852/53	2853/54	2854/55	2855/56	2856/57	2857/58	2858/59	2859/60	2860/61	2861/62	2862/63	2863/64	2864/65	2865/66	2866/67	2867/68	2868/69	2869/70	2870/71	2871/72	2872/73	2873/74	2874/75	2875/76	2876/77	2877/78	2878/79	2879/80	2880/81	2881/82	2882/83	2883/84	2884/85	2885/86	2886/87	2887/88	2888/89	2889/90	2890/91	2891/92	2892/93	2893/94	2894/95	2895/96	2896/97	2897/98	2898/99	2899/00	2900/01	2901/02	2902/03	2903/04	2904/05	2905/06	2906/07	2907/08	2908/09	2909/10	2910/11	2911/12	2912/13	2913/14	2914/15	2915/16	2916/17	2917/18	2918/19	2919/20	2920/21	2921/22	2922/23	2923/24	2924/25	2925/26	2926/27	2927/28	2928/29	2929/30	2930/31	2931/32	2932/33	2933/34	2934/35	2935/36	2936/37	2937/38	2938/39	2939/40	2940/41	2941/42	2942/43	2943/44	2944/45	2945/46	2946/47	2947/48	2948/49	2949/50	2950/51	2951/52	2952/53	2953/54	2954/55	2955/56	2956/57	2957/58	2958/59	2959/60	2960/61	2961/62	2962/63	2963/64	2964/65	2965/66	2966/67	2967/68	2968/69	2969/70	2970/71	2971/72	2972/73	2973/74	2974/75	2975/76	2976/77	2977/78	2978/79	2979/80	2980/81	2981/82	2982/83	2983/84	2984/85	2985/86	2986/87	2987/88	2988/89	2989/90	2990/91	2991/92	2992/93	2993/94	2994/95	2995/96	2996/97	2997/98	2998/99	2999/00	3000/01	3001/02	3002/03	3003/04	3004/05	3005/06	3006/07	3007/08	3008/09	3009/10	3010/11	3011/12	3012/13	3013/14	3014/15	3015/16	3016/17	3017/18	3018/19	3019/20	3020/21	3021/22	3022/23	3023/24	3024/25	3025/26	3026/27	3027/28	3028/29	3029/30	3030/31	3031/32	3032/33	3033/34	3034/35	3035/36	3036/37	3037/38	3038/39	3039/40	3040/41	3041/42	3042/43	3043/44	3044/45	3045/46	3046/47	3047/48	3048/49	3049/50	3050/51	3051/52	3052/53	3053/54	3054/55	3055/56	3056/57	3057/58	3058/59	3059/60	3060/61	3061/62	3062/6
--	--	-------------	-------------	-------------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	---------	--------

Table SA 10 Funding Measurement

Choose name from list Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Funding measures												
Cash/ash equivalents at the year end - R'000	18(1)b	1	(8 170)	(1 153)	6 718	(14 949)	2 053	2 053	2 053	13 366	42 095	87 931
Cash + investments at the yr end less applications - R'000	18(1)b	2	-	-	-	-	-	-	-	594 816	683 123	759 182
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.5)	(0.1)	0.4	(0.7)	0.1	0.1	0.1	0.7	2.1	4.2
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	59 858	48 222	1 167	10 962	45 288	45 288	45 288	47 856	58 889	67 555
Service charge rev % change - macro CPI-X target exclusive	18(1)a,(2)	5	N.A.	4.1%	(0.4%)	(0.8%)	(6.0%)	(6.0%)	(6.0%)	30.5%	(1.2%)	0.1%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	70.1%	77.3%	64.0%	70.8%	76.8%	76.8%	76.8%	72.7%	74.1%	76.2%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	23.3%	14.2%	22.5%	13.6%	13.6%	13.6%	13.6%	23.5%	21.8%	19.4%
Capital payments % of capital expenditure	18(1)c;19	8	100.0%	100.0%	273.7%	527.5%	434.0%	434.0%	434.0%	100.0%	100.0%	100.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	83.5%	(34.8%)	(33.8%)	(24.4%)	(24.4%)	(24.4%)	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10	-	-	-	-	-	-	-	0.0%	0.0%	0.0%
Current consumer debtors % change - inc/(decr)	18(1)a	11	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	6.3%	6.0%
Long term receivables % change - inc/(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(v)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(v)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
References												
1. Positive cash balances indicative of minimum compliance - subject to 2												
2. Deduct cash and investment applications (defined) from cash balances												
3. Indicative of sufficient liquidity to meet average monthly operating payments												
4. Indicative of funded operational requirements												
5. Indicative of adherence to macro-economic targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
6. Realistic average cash collection forecasts as % of annual billed revenue												
7. Realistic average increase in debt impairment (doubtful debt) provision												
8. Indicative of planned capital expenditure level & cash payment timing												
9. Indicative of compliance with borrowing 'only' for the capital budget - should not exceed 100% unless refinancing												
10. Substantiation of National/Province allocations included in budget												
11. Indicative of realistic current arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
12. Indicative of realistic long term arrears debtor collection targets (prior to 2003/04 revenue not available for high capacity municipalities and later for other capacity classifications)												
13. Indicative of a credible allowance for repairs & maintenance of assets - functioning assets revenue protection												
14. Indicative of a credible allowance for asset renewal (requires analysis of asset renewal projects as % of total capital projects - detailed capital plan) - functioning assets revenue protection												
Supporting indicators												
% inc total service charges (incl prop rates)	18(1)a			10.1%	5.6%	5.2%	0.0%	0.0%	0.0%	36.5%	4.6%	6.1%
% inc Property Tax	18(1)a			14.4%	6.4%	3.2%	0.0%	0.0%	0.0%	77.8%	4.6%	4.6%
% inc Service charges - electricity revenue	18(1)a			6.7%	4.9%	7.5%	0.0%	0.0%	0.0%	6.8%	5.2%	8.9%
% inc Service charges - water revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - sanitation revenue	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
% inc Service charges - refuse revenue	18(1)a			8.4%	5.3%	4.2%	0.0%	0.0%	0.0%	5.1%	4.6%	4.6%
% inc in	18(1)a			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Total billable revenue	18(1)a		75 279	82 853	87 500	92 083	92 083	92 083	92 083	125 870	131 720	139 810
Service charges	18(1)a		75 279	82 853	87 500	92 083	92 083	92 083	92 083	125 870	131 720	139 810
Property rates	18(1)a		30 848	35 295	37 551	38 741	38 741	38 741	38 741	68 895	72 064	75 379
Service charges - electricity revenue	18(1)a		35 128	37 473	39 326	42 271	42 271	42 271	42 271	45 138	47 484	51 700
Service charges - water revenue	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	18(1)a		-	-	-	-	-	-	-	-	-	-
Service charges - refuse removal	18(1)a		9 303	10 085	10 622	11 071	11 071	11 071	11 071	11 636	12 172	12 731
Service charges - other	18(1)a		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	18(1)a		734	748	595	482	482	482	482	603	631	660
Capital expenditure excluding capital grant funding	18(1)a		2 221	5 918	(7 819)	(19 811)	(22 175)	(22 175)	(22 175)	5 563	-	-
Cash receipts from ratepayers	18(1)a		62 938	75 589	65 860	77 859	84 853	84 853	84 853	105 188	112 454	122 470
Ratepayer & Other revenue	18(1)a		89 761	97 744	104 471	110 008	110 549	110 549	110 549	144 766	161 694	180 703
Change in consumer debtors (current and non-current)	18(1)a		-	-	-	-	-	-	-	106 544	8 661	8 615
Operating and Capital Grant Revenue	18(1)a		169 428	163 511	146 641	234 128	182 655	182 655	182 655	183 754	197 011	208 753
Capital expenditure - total	20(1)(v)		59 908	47 122	8 959	7 076	10 658	10 658	10 658	41 912	35 986	27 437
Capital expenditure - renewal	20(1)(v)		-	-	-	-	-	-	-	-	-	-
Supporting benchmarks												
Growth guideline maximum			6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%	6.0%
CPI guideline			4.3%	3.9%	4.6%	5.0%	5.0%	5.0%	5.0%	5.4%	5.6%	5.4%
DoRA operating grants total MFY			-	-	-	-	-	-	-	-	-	-
DoRA capital grants total MFY			-	-	-	-	-	-	-	-	-	-
Provincial operating grants			-	-	-	-	-	-	-	-	-	-
Provincial capital grants			-	-	-	-	-	-	-	-	-	-
District Municipality grants			-	-	-	-	-	-	-	-	-	-
Total gazetted/advised national, provincial and district grants			-	-	-	-	-	-	-	-	-	-
Average annual collection rate (arrears inclusive)			-	-	-	-	-	-	-	-	-	-
DoRA operating												
List operating grants			-	-	-	-	-	-	-	-	-	-
DoRA capital												
List capital grants			-	-	-	-	-	-	-	-	-	-
Trend												
Change in consumer debtors (current and non-current)			-	-	-	-	106 544	8 661	8 615	-	-	-
Total Operating Revenue												
Total Operating Revenue			209 757	222 208	249 118	318 655	261 766	261 766	261 766	303 262	321 455	340 770
Total Operating Expenditure			214 186	221 271	265 845	334 580	249 322	249 322	249 322	282 133	291 352	303 510
Operating Surplus/(Deficit)			(4 429)	937	(16 727)	(15 925)	12 445	12 445	12 445	21 129	30 102	37 260
Cash Equivalents (30 June 2012)			-	-	-	-	-	-	-	13 366	-	-
Revenue												
% Increase in Total Operating Revenue				5.9%	12.1%	27.9%	(17.9%)	0.0%	0.0%	15.9%	6.0%	6.0%
% Increase in Property Rates Revenue				14.4%	6.4%	3.2%	0.0%	0.0%	0.0%	77.8%	4.6%	4.6%
% Increase in Electricity Revenue				6.7%	4.9%	7.5%	0.0%	0.0%	0.0%	6.8%	5.2%	8.9%
% Increase in Property Rates & Services Charges				10.1%	5.6%	5.2%	0.0%	0.0%	0.0%	36.5%	4.6%	6.1%
Expenditure												
% Increase in Total Operating Expenditure				3.3%	20.1%	25.0%	(25.5%)	0.0%	0.0%	13.2%	3.3%	4.2%
% Increase in Employee Costs				4.6%	12.4%	10.6%	(2.3%)	0.0%	0.0%	11.0%	5.5%	5.5%
% Increase in Electricity Bulk Purchases				(3.1%)	9.4%	20.0%	0.0%	0.0%	0.0%	6.9%	6.9%	6.9%
Average Cost Per Budgeted Employee Position (Remuneration)				0	0	0	0	0	0	0	0	0
Average Cost Per Councillor (Remuneration)				0	0	0	0	0	0	0	0	0
R&M % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset Renewal and R&M as a % of PPE			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	5.0%	4.0%	2.0%
Debt Impairment % of Total Billable Revenue			23.3%	14.2%	22.5%	13.6%	13.6%	13.6%	13.6%	23.5%	21.8%	19.4%
Capital Revenue												
Internally Funded & Other (R'000)			2 221	5 918	5 701	3 738	8 062	8 062	8 062	763	-	-
Borrowing (R'000)			-	-	1 518	6 700	5 400	5 400	5 400	4 800	-	-
Grant Funding and Other (R'000)			57 667	41 204	16 878	28 887	32 844	32 844	32 844	36 349	35 986	27 437
Internally Generated funds % of Non Grant Funding			100.0%	100.0%	79.0%	35.8%	59.9%	59.9%	59.9%	13.7%	0.0%	0.0%
Borrowing % of Non Grant Funding			0.0%	0.0%	21.0%	64.2%	40.1%	40.1%	40.1%	86.3%	0.0%	0.0%
Grant Funding % of Total Funding			98.3%	87.4%	70.0%	72.0%	70.9%	70.9%	70.9%	86.7%	100.0%	100.0%
Capital Expenditure												
Total Capital Programme (R'000)			59 908	47 122	24 094	37 324	46 306	46 306	46 306	41 912	35 986	27 437
Asset Renewal			-	-	-	-	-	-	-	27 011	19 613	9 466
Asset Renewal % of Total Capital Expenditure			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	64.4%	54.5%	34.5%
Cash												
Cash Receipts % of Rate Payer & Other			70.1%	77.3%	64.0%	70.8%	76.8%	76.8%	76.8%	72.7%	74.1%	76.2%
Cash Coverage Ratio			(0)	(0)	0	(0)	0	0	0	0	0	0
Borrowing												
Credit Rating (2009/10)			-	-	-	-	-	-	-	0	0	0
Capital Charges to Operating			1.5%	1.8%	2.5%	1.6%	2.9%	2.9%	2.9%	0.7%	0.7%	0.7%
Borrowing Receipts % of Capital Expenditure			0.0%	83.5%	(34.8%)	(33.8%)	(24.4%)	(24.4%)	(24.4%)	0.0%	0.0%	0.0%
Reserves												
Surplus/(Deficit)			-	-	-	-	-	-	-	594 916	683 123	759 182
Free Services												
Free Basic Services as a % of Equitable Share			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Free Services as a % of Operating Revenue (excl operational transfers)			0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
High Level Outcome of Funding Compliance												
Total Operating Revenue			209 757	222 208	249 118	318 655	261 766	261 766	261 766	303 262	321 455	340 770
Total Operating Expenditure			214 186	221 271	265 845	334 580	249 322	249 322	249 322	282 133	291 352	303 510
Surplus/(Deficit) Budgeted Operating Statement			(4 429)	937	(16 727)	(15 925)	12 445	12 445	12 445	21 129	30 102	37 260
Surplus/(Deficit) Considering Reserves and Cash Backing			-	-	-	-	-	-	-	594 916	683 123	759 182
MTREF Funded (1)/Unfunded (0)	15	1	1	1	1	1	1	1	1	1	1	1
MTREF Funded ✓ /Unfunded ✗	15	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

Table SA 11 Property rates summary

KZN262 uPhongolo - Supporting Table SA11 Property rates summary

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Valuation:	1									
Date of valuation:		01/07/2014	01/07/2014	01/07/2014	01/07/2014	01/07/2014	01/07/2014	01/07/2020	01/07/2020	01/07/2020
Financial year valuation used		2016/17	2016/17	2018/19	2019/20	2019/20	2019/20	2020/21	2020/21	2020/21
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	No	No	No	No	No	No
Municipal partnership s38 used? (Y/N)		No	No	No	-	-	-	-	-	-
No. of assistant valuers (FTE)	3	-	-	-	2	2	2	2	2	2
No. of data collectors (FTE)	3	2	2	2	-	-	-	-	-	-
No. of internal valuers (FTE)	3	-	-	-	1	1	1	1	1	1
No. of external valuers (FTE)	3	1	1	1	1	1	1	1	1	1
No. of additional valuers (FTE)	4	-	-	-	-	-	-	-	-	-
Valuation appeal board established? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Implementation time of new valuation roll (mths)		48	48	60	60	60	60	60	60	60
No. of properties	5	4 910	4 910	4 910	4 910	4 910	4 910	4886	4886	
No. of sectional title values	5	10	10	10	-	-	-	0	0	0
No. of unreasonably difficult properties s7(2)		-	-	-	1	1	1	1	1	1
No. of supplementary valuations		1	1	1	32	32	-	-	-	-
No. of valuation roll amendments		103	103	96	-	-	-	-	-	-
No. of objections by rate payers		34	34	10	-	-	-	-	-	-
No. of appeals by rate payers		-	-	-	5	5	5	8	5	6
No. of successful objections	8	34	34	10	5	5	5	2	2	3
No. of successful objections > 10%	8	-	-	-	-	-	-	-	-	-
Supplementary valuation		32 893 000	32 893 000	123 270 000	43 168 000	43 168 000	43 168 000	-	-	-
Public service infrastructure value (Rm)	5	-	-	43	43	43	43	278	278	278
Municipality owned property value (Rm)		-	-	91	91	91	91	95	95	95
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)										
Valuation reductions-nature reserves/park (Rm)										
Valuation reductions-mineral rights (Rm)										
Valuation reductions-R15,000 threshold (Rm)										
Valuation reductions-public worship (Rm)										
Valuation reductions-other (Rm)										
Total valuation reductions:		-	-	-	-	-	-	-	-	-
Total value used for rating (Rm)	5									
Total land value (Rm)	5									
Total value of improvements (Rm)	5									
Total market value (Rm)	5									
Rating:										
Residential rate used to determine rate for other categories? (Y/N)										
Differential rates used? (Y/N)	5									
Limit on annual rate increase (s20)? (Y/N)										
Special rating area used? (Y/N)										
Phasing-in properties s21 (number)										
Rates policy accompanying budget? (Y/N)										
Fixed amount minimum value (R'000)										
Non-residential prescribed ratio s19? (%)										
Rate revenue:										
Rate revenue budget (R'000)	6									
Rate revenue expected to collect (R'000)	6									
Expected cash collection rate (%)										
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)										
Rebates, exemptions - pensioners (R'000)										
Rebates, exemptions - bona fide farm (R'000)										
Rebates, exemptions - other (R'000)										
Phase-in reductions/discounts (R'000)										
Total rebates, exemptns, reductns, discs (R'000)		-	-	-	-	-	-	-	-	-

Table SA 12(a) Property Rates By Category (budget year)

KZN262 uPhongolo - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Real.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit organs.	Mining Props.
Current Year 2019/20																	
Valuation:																	
No. of properties		3 160		158	890	286	331	52			14					19	
No. of sectional title property values		10															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (R/m)																	
No. of valuation roll amendments		7		4	43			41			1						
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.	Land & Impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (R/m)								21									
Valuation reductions-nature reserves/park (R/m)																	
Valuation reductions-mineral rights (R/m)																	
Valuation reductions-R15,000 threshold (R/m)		41															
Valuation reductions-public worship (R/m)																	
Valuation reductions-other (R/m)	2	120														24	
Total valuation reductions:																	
Total value used for rating (R/m)	6	720		488	1 335	572	91	43			134					24	
Total land value (R/m)	6																
Total value of improvements (R/m)	6																
Total market value (R/m)	6	720		488	1 335	572	91	43			134					24	
Rating:																	
Average rate	3	0.014574	0.018218	0.018218	0.003644	0.018218		0.003644			0.018218					0.003644	
Rate revenue budget (R'000)		7 694		5 885	16 097	7 183		267			1 615						
Rate revenue expected to collect (R'000)		5 762		4 407	12 065	5 379		200			1 251						
Expected cash collection rate (%)	4	85.0%	0.0%	85.0%	85.0%	85.0%	85.0%	85.0%	0.0%		85.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm (R'000)																	
Rebates, exemptions - other (R'000)		1 088															
Phase-in reductions/discouts (R'000)																	
Total rebates,exemptms,reductns,discs (R'000)																	

Table SA 12(b) Property Rates By Category (budget year)

KZN262 uPhongolo - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monuments	Public benefit origins.	Mining Props.
Budget Year 2020/21																	
Valuation:																	
No. of properties		3 160		168	890	286	331	52			14					19	
No. of sectional title properties s7(2)		10															
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments		7		4	43			41			1						
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued																	
Years since last valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Frequency of valuation (select)		4	4	4	4	4	4	4	4	4	4	4	4	4	4	4	4
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market	Market
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.
Phasing-in properties s21 (number)		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Combination of rating types used? (Y/N)		Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Flat rate used? (Y/N)		No	No	No	No	No	No	No	No	No	No	No	No	No	No	No	No
Is balance rated by uniform rate/variable rate?		Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable	Variable
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)								21									
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)		41															
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)																	
Total valuation reductions:	2	120															
Total value used for rating (Rm)	6	720		488	1 335	572	91	43			134					24	
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6	720		488	1 335	572	91	43			134					24	
Rating:																	
Average rate	3	0.014574	0.018218	0.018218	0.003644	0.018218		0.003644			0.018218					0.003644	
Rate revenue budget (R'000)		8 071		6 173	16 886	7 535		280			1 695						
Rate revenue expected to collect (R'000)		6 448		4 931	13 489	6 019		224			1 400						
Expected cash collection rate (%)	4	85.0%	0.0%	85.0%	85.0%	85.0%	0.0%	85.0%	0.0%	0.0%	85.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)		1 093															
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

Table SA 13(a) Service Tariffs By Category

KZN262 uPhongolo - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Property rates (rate in the Rand)	1								
Residential properties									
Residential properties - vacant land									
Formal/informal settlements									
Small holdings									
Farm properties - used									
Farm properties - not used									
Industrial properties									
Business and commercial properties									
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties									
Municipal properties									
Public service infrastructure									
Privately owned towns serviced by the owner									
State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates (Rands)									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate									
Indigent rebate or exemption									
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption									
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2								
Water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Water usage - flat rate tariff (c/k)									
Water usage - life line tariff		(describe structure)							
Water usage - Block 1 (c/k)		(fill in thresholds)							
Water usage - Block 2 (c/k)		(fill in thresholds)							
Water usage - Block 3 (c/k)		(fill in thresholds)							
Water usage - Block 4 (c/k)		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
Waste water - flat rate tariff (c/k)									
Volumetric charge - Block 1 (c/k)		(fill in structure)							
Volumetric charge - Block 2 (c/k)		(fill in structure)							
Volumetric charge - Block 3 (c/k)		(fill in structure)							
Volumetric charge - Block 4 (c/k)		(fill in structure)							
Other	2								
Electricity tariffs									
Domestic									
Basic charge/ fixed fee (Rands/month)									
Service point - vacant land (Rands/month)									
FBE		(how is this targeted?)							
Life-line tariff - meter		(describe structure)							
Life-line tariff - prepaid		(describe structure)							
Flat rate tariff - meter (c/kwh)									
Flat rate tariff - prepaid (c/kwh)									
Meter - IBT Block 1 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 2 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 3 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 4 (c/kwh)		(fill in thresholds)							
Meter - IBT Block 5 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 1 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 2 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 3 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 4 (c/kwh)		(fill in thresholds)							
Prepaid - IBT Block 5 (c/kwh)		(fill in thresholds)							
Other	2								
Waste management tariffs									
Domestic									
Street cleaning charge									
Basic charge/ fixed fee									
80l bin - once a week									
250l bin - once a week									

Table SA 13(b) Service Tariffs by Category (Explanatory)

KZN262 uPhongolo - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2016/17	2017/18	2018/19	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework		
							Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Exemptions, reductions and rebates (Rands) [Insert lines as applicable]									
Water tariffs [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							
Waste water tariffs [Insert blocks as applicable]		(fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure) (fill in structure)							
Electricity tariffs [Insert blocks as applicable]		(fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds) (fill in thresholds)							

Table SA 14 Households

KZN262 uPhongolo - Supporting Table SA14 Household bills

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21 % incr.	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates		876.67	932.74	1 004.74	1 056.99	1 056.99	1 056.99	4.5%	1 104.55	1 155.36	1 208.51
Electricity: Basic levy		280.78	287.80	307.49	347.68	347.68	347.68	8.1%	375.84	406.28	439.19
Electricity: Consumption		1 180.20	1 209.70	1 290.00	1 458.60	1 458.60	1 458.60	8.1%	1 576.75	1 704.47	1 842.53
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		137.82	146.64	154.41	162.44	162.44	162.44	4.5%	169.75	177.56	185.73
Other		-	-	-	-	-	-	-	-	-	-
sub-total		2 475.47	2 576.88	2 756.64	3 025.71	3 025.71	3 025.71	6.6%	3 226.89	3 443.67	3 675.95
VAT on Services		223.83	230.16	245.28	295.31	295.31	295.31	4.5%	308.60	322.79	337.64
Total large household bill:		2 699.30	2 807.04	3 001.92	3 321.02	3 321.02	3 321.02	6.5%	3 535.49	3 766.46	4 013.59
% increase/-decrease			4.0%	6.9%	10.6%	-	-		6.5%	6.5%	6.6%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates		602.71	641.26	690.76	726.68	726.68	726.68	4.5%	759.38	794.31	830.85
Electricity: Basic levy		280.78	287.80	307.49	347.68	347.68	347.68	8.1%	375.84	406.28	439.19
Electricity: Consumption		590.10	604.85	645.00	729.30	729.30	729.30	4.5%	762.12	797.18	833.85
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		137.82	146.64	154.41	162.44	162.44	162.44	4.5%	169.75	177.56	185.73
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 611.41	1 680.55	1 797.66	1 966.10	1 966.10	1 966.10	5.1%	2 067.09	2 175.33	2 289.62
VAT on Services		141.22	145.46	154.98	185.91	185.91	185.91	4.5%	194.28	203.22	212.56
Total small household bill:		1 752.63	1 826.01	1 952.64	2 152.01	2 152.01	2 152.01	5.1%	2 261.37	2 378.55	2 502.18
% increase/-decrease			4.2%	6.9%	10.2%	-	-		5.1%	5.2%	5.2%
Monthly Account for Household - 'Indigent' Household receiving free basic services	3										
Rates and services charges:											
Property rates		328.75	349.78	376.78	396.37	396.37	396.37	4.5%	414.21	433.26	453.19
Electricity: Basic levy		280.78	287.80	307.49	347.68	347.68	347.68	4.5%	363.32	380.04	397.52
Electricity: Consumption		413.07	423.40	451.50	510.51	510.51	510.51	4.5%	533.48	558.02	583.69
Water: Basic levy		-	-	-	-	-	-	-	-	-	-
Water: Consumption		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Refuse removal		137.82	146.64	154.41	162.44	162.44	162.44	4.5%	169.75	177.56	185.73
Other		-	-	-	-	-	-	-	-	-	-
sub-total		1 160.42	1 207.62	1 290.18	1 417.00	1 417.00	1 417.00	4.5%	1 480.77	1 548.88	1 620.13
VAT on Services		116.43	120.12	127.82	134.47	134.47	134.47	4.5%	140.52	146.98	153.74
Total small household bill:		1 276.85	1 327.74	1 418.00	1 551.47	1 551.47	1 551.47	4.5%	1 621.28	1 695.86	1 773.87
% increase/-decrease			4.0%	6.8%	9.4%	-	-		4.5%	4.6%	4.6%

Table SA 15 Investment Particulars By Type

KZN262 uPhongolo - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		1 602	449	-	4 678	4 678	4 678	10 000	15 000	15 000
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Municipal Bonds		-	-	-	-	-	-	-	-	-
Municipality sub-total	1	1 602	449	-	4 678	4 678	4 678	10 000	15 000	15 000
Entities										
Securities - National Government		-	-	-	-	-	-	-	-	-
Listed Corporate Bonds		-	-	-	-	-	-	-	-	-
Deposits - Bank		-	-	-	-	-	-	-	-	-
Deposits - Public Investment Commissioners		-	-	-	-	-	-	-	-	-
Deposits - Corporation for Public Deposits		-	-	-	-	-	-	-	-	-
Bankers Acceptance Certificates		-	-	-	-	-	-	-	-	-
Negotiable Certificates of Deposit - Banks		-	-	-	-	-	-	-	-	-
Guaranteed Endowment Policies (sinking)		-	-	-	-	-	-	-	-	-
Repurchase Agreements - Banks		-	-	-	-	-	-	-	-	-
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		1 602	449	-	4 678	4 678	4 678	10 000	15 000	15 000

KZN262 uPhongolo - Supporting Table SA16 Investment particulars by maturity

93

Table SA 17 Borrowing

KZN262 uPhongolo - Supporting Table SA17 Borrowing

Borrowing - Categorised by type	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Parent municipality										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)		2 647	4 312	6 361	4 467	7 007	7 007	8 146	8 326	3 086
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	2 647	4 312	6 361	4 467	7 007	7 007	8 146	8 326	3 086
Entities										
Annuity and Bullet Loans										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	2 647	4 312	6 361	4 467	7 007	7 007	8 146	8 326	3 086

Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

Table SA 18 Transfers and Receipts

KZN262 uPhongolo - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		104 753	114 682	125 624	151 250	143 629	143 629	154 766	165 790	176 025
Local Government Equitable Share		97 800	107 146	119 730	136 387	136 387	136 387	146 625	157 973	167 875
Finance Management		1 825	1 900	1 970	2 435	2 435	2 435	2 800	3 100	3 200
Local Government Incentive		3 021	4 678	2 534	2 513	2 513	2 513	3 055	3 202	3 355
Municipal Infrastructure Grant 5%		2 107	958	1 390	1 415	1 415	1 415	1 407	1 515	1 594
Municipal Disaster Relief Grant Fund						879	879	879		
Integrated National Electrification Programme		-	-	-	8 500	-	-	-	-	-
Provincial Government:		1 657	1 545	2 070	55 991	6 185	6 185	2 261	2 434	2 434
Sport Facilities Improvement Grant		334	167	-	-	-	-	-	-	-
Community Library Services Grant		358	376	394	422	422	422	452	484	484
Provincialisation of Libraries		965	1 002	1 676	1 760	1 760	1 760	1 809	1 950	1 950
Human Settlement Housing Grant		-	-	-	47 809	-	-	-	-	-
Koppie Guesthouse- Mahlelela Community Trust		-	-	-	1 000	1 500	1 500	-	-	-
Mkuze falls		-	-	-	2 000	2 500	2 500	-	-	-
Mkuze Airport		-	-	-	3 000	-	-	-	-	-
Bank Facility Grant		-	-	-	-	3	3	-	-	-
Building Plans Information Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	106 410	116 227	127 694	207 241	149 815	149 815	157 027	168 224	178 459
Capital Transfers and Grants										
National Government:		58 029	41 785	34 904	26 887	32 840	32 840	26 727	28 787	30 295
Municipal Infrastructure Grant (MIG)		40 029	32 783	26 404	26 887	32 840	32 840	26 727	28 787	30 295

Table SA 19 Expenditure on Transfers and Grant Programmes

KZN262 uPhongolo - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
EXPENDITURE:	1									
<u>Operating expenditure of Transfers and Grants</u>										
National Government:		104 753	114 682	125 624	151 250	143 629	143 629	154 766	165 790	176 025
Local Government Equitable Share		97 800	107 146	119 730	136 387	136 387	136 387	146 625	157 973	167 875
Finance Management		1 825	1 900	1 970	2 435	2 435	2 435	2 800	3 100	3 200
EPWP Incentive		3 021	4 678	2 534	2 513	2 513	2 513	3 055	3 202	3 355
Municipal Infrastructure Grant 5%		2 107	958	1 390	1 415	1 415	1 415	1 407	1 515	1 594
Municipal Disaster Relief Grant Fund		-	-	-	-	879	879	879	-	-
Integrated National Electrification Programme		-	-	-	8 500	-	-	-	-	-
Provincial Government:		1 657	1 545	2 070	55 991	6 185	6 185	2 261	2 434	-
Sport Facilities Improvement Grant		334	167	-	-	-	-	-	-	-
Community Library Services Grant		358	376	394	422	422	422	452	484	484
Provincialisation of Libraries		965	1 002	1 676	1 760	1 760	1 760	1 809	1 950	1 950
Human Settlement Housing Grant		-	-	-	47 809	-	-	-	-	-
Koppie Guesthouse- Mahlalela Community Trust		-	-	-	1 000	1 500	1 500	-	-	-
Mkuze falls		-	-	-	2 000	2 500	2 500	-	-	-
Mkuze Airport		-	-	-	3 000	-	-	-	-	-
Sub Rank Facility Grant		-	-	-	-	3	3	-	-	-
Building Plans Information Grant		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total operating expenditure of Transfers and Grants:		106 410	116 227	127 694	207 241	149 815	149 815	157 027	168 224	178 459
<u>Capital expenditure of Transfers and Grants</u>										
National Government:		58 029	41 785	28 951	26 887	32 840	32 840	26 727	28 787	30 295
Municipal Infrastructure Grant (MIG)		40 029	32 783	20 451	26 887	32 840	32 840	26 727	28 787	30 295
Integrated National Electrification Programme		18 000	9 001	8 500	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	5 500	5 269	-	-	-	-	-	-
Housing Settlement		-	5 500	5 269	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>		-	-	-	-	-	-	-	-	-
Total capital expenditure of Transfers and Grants		58 029	47 285	34 220	26 887	32 840	32 840	26 727	28 787	30 295
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		164 439	163 511	161 914	234 128	182 655	182 655	183 754	197 011	208 753

Table SA 20 Reconciliation of Transfers, Grant Receipts and Unspent Funds

KZN262 uPhongolo - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year			-	-	-	-	-	-	-	-
Current year receipts		103 482	114 682	128 686	148 737	141 116	141 116	154 766	165 790	176 025
Conditions met - transferred to revenue		103 482	114 682	128 686	148 737	141 116	141 116	154 766	165 790	176 025
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		1 657	1 545	2 070	58 504	8 699	8 699	2 261	2 434	2 434
Conditions met - transferred to revenue		1 657	1 545	2 070	58 504	8 699	8 699	2 261	2 434	2 434
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total operating transfers and grants revenue		105 139	116 227	130 756	207 241	149 815	149 815	157 027	168 224	178 459
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		-	-	-	-	5 954	5 954	-	-	-
Current year receipts		57 687	41 204	16 878	26 887	26 887	26 887	26 727	28 787	30 295
Conditions met - transferred to revenue		57 687	41 204	16 878	26 887	32 840	32 840	26 727	28 787	30 295
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Provincial Government:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
District Municipality:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Other grant providers:										
Balance unspent at beginning of the year		-	-	-	-	-	-	-	-	-
Current year receipts		-	-	-	-	-	-	-	-	-
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities		-	-	-	-	-	-	-	-	-
Total capital transfers and grants revenue		57 687	41 204	16 878	26 887	32 840	32 840	26 727	28 787	30 295
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		162 826	157 430	147 634	234 128	182 656	182 656	183 754	197 011	208 753
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

Table SA 21 Transfers and Grants Made by Municipality

KZN262 uPhongolo - Supporting Table SA21 Transfers and grants made by the municipality

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20				2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand											
Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Cash Transfers to Organisations											
<i>Koppie Guesthouse- Mahlela Community Trust</i>		-	-	-	1 000	1 500	1 500	1 500	-	-	-
<i>Mkuze falls</i>		-	-	-	2 000	2 500	2 500	2 500	-	-	-
<i>Mkuze Airport</i>		-	-	-	3 000	-	-	-	-	-	-
Total Cash Transfers To Organisations		-	-	-	6 000	4 000	4 000	4 000	-	-	-
Cash Transfers to Groups of Individuals											
<i>Insert description</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Cash Transfers To Groups Of Individuals:		-	-	-	-	-	-	-	-	-	-
TOTAL CASH TRANSFERS AND GRANTS	6	-	-	-	6 000	4 000	4 000	4 000	-	-	-
Non-Cash Transfers to other municipalities											
<i>Insert description</i>	1	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Municipalities:		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to Entities/Other External Mechanisms											
<i>Insert description</i>	2	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Entities/Ems'		-	-	-	-	-	-	-	-	-	-
Non-Cash Transfers to other Organs of State											
<i>Insert description</i>	3	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Transfers To Other Organs Of State:		-	-	-	-	-	-	-	-	-	-
Non-Cash Grants to Organisations											
<i>Insert description</i>	4	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
Total Non-Cash Grants To Organisations		-	-	-	-	-	-	-	-	-	-
Groups of Individuals											
<i>Senior Citizens</i>		-	-	-	-	-	-	-	199	208	217
<i>Social assistance, Food Provision</i>		-	-	-	-	-	-	-	1 314	328	343
<i>Social assistance, Clothing</i>		-	-	-	-	-	-	-	1 523	547	572
Total Non-Cash Grants To Groups Of Individuals:		-	-	-	-	-	-	-	3 035	1 082	1 132
TOTAL NON-CASH TRANSFERS AND GRANTS		-	-	-	-	-	-	-	3 035	1 082	1 132
TOTAL TRANSFERS AND GRANTS	6	-	-	-	6 000	4 000	4 000	4 000	3 035	1 082	1 132

Table SA 22 Summary Councillors and Staff Benefits

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		8 264	9 371	8 499	7 315	7 315	7 315	7 644	7 996	8 364
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	1 357	1 357	1 357	1 418	1 484	1 552
Cellphone Allowance		-	-	1 254	1 231	1 231	1 231	1 286	1 345	1 407
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	111	209	209	209	113	119	124
Sub Total - Councillors		8 264	9 371	9 864	10 112	10 112	10 112	10 462	10 943	11 447
% Increase	4		13.4%	5.3%	2.5%	-	-	3.5%	4.6%	4.6%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		4 348	3 214	4 646	5 247	4 403	4 403	5 457	5 675	5 902
Pension and UIF Contributions		72	225	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		62	31	758	735	616	616	776	800	824
Motor Vehicle Allowance		-	-	291	1 800	1 500	1 500	1 800	1 800	1 800
Cellphone Allowance		-	-	12	163	122	122	163	163	163
Housing Allowances		865	2 055	-	-	-	-	-	-	-
Other benefits and allowances		-	-	254	289	243	243	218	232	246
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Total - Senior Managers of Municipality		5 346	5 525	5 961	8 234	6 885	6 885	8 415	8 670	8 936
% Increase	4		3.3%	7.9%	38.1%	(16.4%)	-	22.2%	3.0%	3.1%
Other Municipal Staff										
Basic Salaries and Wages		49 000	51 423	56 294	56 211	55 234	55 234	63 424	67 347	71 515
Pension and UIF Contributions		6 839	7 471	8 637	8 260	8 114	8 114	9 502	10 096	10 726
Medical Aid Contributions		2 435	2 392	4 448	2 880	3 097	3 097	3 711	3 935	4 174
Overtime		2 858	2 895	2 788	2 880	2 880	2 880	-	-	-
Performance Bonus		3 597	3 743	4 631	4 635	4 554	4 554	5 156	5 478	5 820
Motor Vehicle Allowance		4 019	3 716	4 538	5 888	5 616	5 616	5 904	5 904	5 904
Cellphone Allowance		127	197	241	924	900	900	936	936	936
Housing Allowances		408	256	225	65	69	69	292	306	321
Other benefits and allowances		1 472	1 921	1 339	2 231	2 252	2 252	2 216	2 320	2 429
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	190	199	208
Sub Total - Other Municipal Staff		70 756	74 013	83 142	83 756	82 516	82 516	91 329	96 520	102 033
% Increase	4		4.6%	12.3%	0.7%	(1.5%)	-	10.7%	5.7%	5.7%
Total Parent Municipality		84 366	88 909	98 967	102 102	99 512	99 512	110 206	116 133	122 415
			5.4%	11.3%	3.2%	(2.5%)	-	10.7%	5.4%	5.4%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance		-	-	-	-	-	-	-	-	-
Cellphone Allowance		-	-	-	-	-	-	-	-	-
Housing Allowances		-	-	-	-	-	-	-	-	-
Other benefits and allowances		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations		-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% Increase	4		-	-	-	-	-	-	-	-
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		84 366	88 909	98 967	102 102	99 512	99 512	110 206	116 133	122 415
% Increase	4		5.4%	11.3%	3.2%	(2.5%)	-	10.7%	5.4%	5.4%
TOTAL MANAGERS AND STAFF	5.7	76 102	79 538	89 103	91 990	89 400	89 400	99 744	105 190	110 968

Table SA 23 Salaries, Allowances & Benefits (Political Office Bearers/councilors/Senior Managers)

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		401 487		44 341			445 828
Chief Whip			-		-			-
Executive Mayor			501 859		44 341			546 201
Deputy Executive Mayor			401 487		44 341			445 828
Executive Committee			941 003		321 225			1 262 228
Total for all other councillors			5 398 424		2 249 948			7 648 371
Total Councillors	8	-	7 644 259	-	2 704 197			10 348 456
Senior Managers of the Municipality	5							
Municipal Manager (MM)								-
Chief Finance Officer								-
								-
								-
List of each official with packages >= senior manager								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8,10	-	-	-	-	-		-
A Heading for Each Entity	6,7							
List each member of board by designation								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8,10	-	-	-	-	-		-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	10	-	7 644 259	-	2 704 197	-		10 348 456

Table SA 24 Summary of Personnel Numbers

KZN262 uPhongolo - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers		Ref	2018/19			Current Year 2019/20			Budget Year 2020/21		
Number		1,2	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities											
			29	-	29	29	-	29			
		4		-		-	-	-			
		5		-		-	-	-			
Municipal employees											
		3	5	-	5	6	-	6			
		7				13	13	-			
			-	-	-	-	-	-	-	-	-

Table SA 25 Budgeted Monthly Revenue and Expenditure

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Revenue By Source																		
	Property rates		5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	5 741	68 895	72 064	75 379	
	Service charges - electricity revenue		3 762	3 762	3 762	3 762	3 762	3 762	3 762	3 762	3 762	3 762	3 762	3 762	45 136	47 484	51 700	
	Service charges - water revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Service charges - refuse revenue		970	970	970	970	970	970	970	970	970	970	970	970	11 636	12 172	12 731	
	Rental of facilities and equipment		50	50	50	50	50	50	50	50	50	50	50	50	603	631	660	
	Interest earned - external investments		122	122	122	122	122	122	122	122	122	122	122	122	1 469	1 537	1 608	
	Interest earned - outstanding debtors		1 005	1 005	1 005	1 005	1 005	1 005	1 005	1 005	1 005	1 005	1 005	1 005	12 059	12 613	13 194	
	Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Fines, penalties and forfeits		153	153	153	153	153	153	153	153	153	153	153	153	1 840	1 925	2 013	
	Licences and permits		156	156	156	156	156	156	156	156	156	156	156	156	1 867	1 953	2 043	
	Agency services		72	72	72	72	72	72	72	72	72	72	72	72	868	908	950	
	Transfers and subsidies		13 086	13 086	13 086	13 086	13 086	13 086	13 086	13 086	13 086	13 086	13 086	13 086	157 027	168 224	178 459	
	Other revenue		155	155	155	155	155	155	155	155	155	155	155	155	1 859	1 944	2 034	
	Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Revenue (excluding capital transfers and contributions)		25 272	25 272	25 272	25 272	25 272	25 272	25 272	25 272	25 272	25 272	25 272	25 272	303 262	321 455	340 770	
Expenditure By Type																		
	Employee related costs		8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	99 744	105 190	110 968	
	Remuneration of councillors		872	872	872	872	872	872	872	872	872	872	872	872	10 462	10 943	11 447	
	Debt impairment		2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	2 463	29 559	28 757	27 065	
	Depreciation & asset impairment		1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	1 200	14 400	15 063	15 755	
	Finance charges		173	173	173	173	173	173	173	173	173	173	173	173	2 080	2 176	2 276	
	Bulk purchases		2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	35 614	38 072	40 699	
	Other materials		1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	1 521	18 248	19 087	20 026	
	Contracted services		2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	2 685	32 223	32 640	34 227	
	Transfers and subsidies		253	253	253	253	253	253	253	253	253	253	253	253	3 035	3 246	3 432	
	Other expenditure		3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	3 064	36 767	38 179	39 915	
	Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Total Expenditure		23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	282 133	291 352	303 510	
Surplus/(Deficit)			1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	1 761	21 129	30 102	37 260	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		2 227	2 227	2 227	2 227	2 227	2 227	2 227	2 227	2 227	2 227	2 227	2 227	26 727	28 787	30 295	
	Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit institutions, Private Enterprises, Public Corporations, Higher Educational Institutions)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Transfers and subsidies - capital (in-kind - all)		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit) after capital transfers & contributions		3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 856	58 889	67 555	
	Taxation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Attributable to minorities		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Share of surplus/ (deficit) of associates		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
	Surplus/(Deficit)	1	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 856	58 889	67 555	

Table SA 26 Monthly Revenue and Expenditure (Municipal Vote)

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue by Vote																	
	Vote 1 - Executive & Council		1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	1 655	19 865	21 402	22 744
	Vote 2 - Finance & Administration		1 076	1 076	1 076	1 076	1 076	1 076	1 076	1 076	1 076	1 076	1 076	1 076	12 915	13 915	14 787
	Vote 3 - Finance & Administration		6 848	6 848	6 848	6 848	6 848	6 848	6 848	6 848	6 848	6 848	6 848	6 848	82 175	86 126	90 045
	Vote 4 - Planning & Development		2 460	2 460	2 460	2 460	2 460	2 460	2 460	2 460	2 460	2 460	2 460	2 460	29 518	31 781	33 762
	Vote 5 - Public Safety		5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	5 000	59 995	63 048	66 491
	Vote 6 - Sports & Recreation		1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	1 885	22 622	24 373	25 900
	Vote 7 - Road Transport		1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	1 199	14 383	15 405	16 324
	Vote 8 - Waste Management		7 376	7 376	7 376	7 376	7 376	7 376	7 376	7 376	7 376	7 376	7 376	7 376	88 516	94 191	101 011
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	329 989	350 242	371 064
Expenditure by Vote to be appropriated																	
	Vote 1 - Executive & Council		1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	1 348	16 180	16 924	17 702
	Vote 2 - Finance & Administration		1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	1 172	14 069	14 822	15 560
	Vote 3 - Finance & Administration		5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	5 218	62 614	62 387	62 497
	Vote 4 - Planning & Development		2 508	2 508	2 508	2 508	2 508	2 508	2 508	2 508	2 508	2 508	2 508	2 508	30 093	31 618	33 278
	Vote 5 - Public Safety		6 110	6 110	6 110	6 110	6 110	6 110	6 110	6 110	6 110	6 110	6 110	6 110	73 319	74 943	78 642
	Vote 6 - Sports & Recreation		7	7	7	7	7	7	7	7	7	7	7	7	85	89	93
	Vote 7 - Road Transport		1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	1 237	14 840	15 457	16 148
	Vote 8 - Waste Management		5 911	5 911	5 911	5 911	5 911	5 911	5 911	5 911	5 911	5 911	5 911	5 911	70 928	75 113	79 590
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	282 127	291 352	303 510
Surplus/(Deficit) before assoc.			3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 862	58 889	67 555
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)			1	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 862	58 889	67 555

Table SA 27 Monthly Revenue and Expenditure (standard classification)

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Revenue - Functional																	
Governance and administration																	
Executive and council			12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	12 041	144 497	153 225	161 338
Finance and administration			2 732	2 732	2 732	2 732	2 732	2 732	2 732	2 732	2 732	2 732	2 732	2 732	32 780	35 317	37 531
Internal audit			9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	9 310	111 717	117 907	123 807
Community and public safety																	
Community and social services			5 163	5 163	5 163	5 163	5 163	5 163	5 163	5 163	5 163	5 163	5 163	5 163	61 951	65 784	69 664
Sport and recreation			2 406	2 406	2 406	2 406	2 406	2 406	2 406	2 406	2 406	2 406	2 406	2 406	28 869	30 232	31 935
Public safety			611	611	611	611	611	611	611	611	611	611	611	611	7 331	7 892	8 383
Housing			2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	2 146	25 751	27 659	29 346
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services																	
Planning and development			4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	4 829	57 946	62 260	65 763
Road transport			4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	4 468	53 620	57 685	60 902
Environmental protection			360	360	360	360	360	360	360	360	360	360	360	361	4 326	4 804	4 861
Trading services																	
Energy sources			5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	5 454	65 452	68 881	74 163
Water management			4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	4 058	48 693	51 314	55 766
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	1 397	16 759	17 567	18 397
Other			12	12	12	12	12	12	12	12	12	12	12	12	143	83	137
Total Revenue - Functional			27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	27 499	329 989	350 242	371 064
Expenditure - Functional																	
Governance and administration																	
Executive and council			10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	10 247	122 961	109 906	115 475
Finance and administration			2 521	2 521	2 521	2 521	2 521	2 521	2 521	2 521	2 521	2 521	2 521	2 521	30 255	31 747	33 269
Internal audit			7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	7 726	92 706	78 160	82 207
Community and public safety																	
Community and social services			4 594	4 594	4 594	4 594	4 594	4 594	4 594	4 594	4 594	4 594	4 594	4 594	55 132	56 552	72 730
Sport and recreation			2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	2 096	25 148	23 482	27 726
Public safety			303	303	303	303	303	303	303	303	303	303	303	303	3 639	3 806	3 982
Housing			2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	2 195	26 344	39 263	41 022
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services																	
Planning and development			4 064	4 064	4 064	4 064	4 064	4 064	4 064	4 064	4 064	4 064	4 064	4 064	48 771	51 142	53 681
Road transport			2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	2 296	27 553	28 926	30 419
Environmental protection			1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	1 768	21 218	22 216	23 262
Trading services																	
Energy sources			4 560	4 560	4 560	4 560	4 560	4 560	4 560	4 560	4 560	4 560	4 560	4 560	54 725	58 023	61 561
Water management			3 320	3 320	3 320	3 320	3 320	3 320	3 320	3 320	3 320	3 320	3 320	3 320	39 841	42 455	45 276
Waste water management			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Waste management			1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	1 240	14 884	15 569	16 285
Other			45	45	45	45	45	45	45	45	45	45	45	45	544	562	580
Total Expenditure - Functional			23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	23 511	282 133	286 184	304 027
Surplus/(Deficit) before assoc.			3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 856	64 057	67 037
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)			3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	3 988	47 856	64 057	67 037

Table SA 28 Budgeted Monthly Capital Expenditure (municipal vote)

Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
1	Multi-year expenditure to be appropriated																
	Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 3 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Planning & Development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 5 - Public Safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 6 - Sports & Recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Waste Management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Capital multi-year expenditure sub-total		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Single-year expenditure to be appropriated																
	Vote 1 - Executive & Council		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 2 - Finance & Administration		614	614	614	614	614	614	614	614	614	614	614	614	7 367	3 303	-
	Vote 3 - Finance & Administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 4 - Planning & Development		278	278	278	278	278	278	278	278	278	278	278	278	3 335	-	-
	Vote 5 - Public Safety		1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	1 039	12 472	16 537	12 453
	Vote 6 - Sports & Recreation		217	217	217	217	217	217	217	217	217	217	217	217	2 600	-	-
	Vote 7 - Road Transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 8 - Waste Management		1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	16 138	16 146	14 984
	Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Capital single-year expenditure sub-total		3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	41 912	35 986	27 437
2	Total Capital Expenditure		3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	41 912	35 986	27 437

Table SA 29 Budgeted Monthly Capital Expenditure (standard classification)

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (functional classification)

R thousand	Description	Ref	Budget Year 2020/21												Medium Term Revenue and Expenditure Framework		
			July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
1	Capital Expenditure - Functional		1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	1 409	16 907	16 537	12 453
	Governance and administration		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Executive and council		278	278	278	278	278	278	278	278	278	278	278	278	3 335	-	-
	Finance and administration		1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	1 131	13 572	16 537	12 453
	Internal audit		647	647	647	647	647	647	647	647	647	647	647	647	7 767	3 303	-
	Community and public safety		614	614	614	614	614	614	614	614	614	614	614	614	7 367	3 303	-
	Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Sport and recreation		33	33	33	33	33	33	33	33	33	33	33	33	400	-	-
	Public safety		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Health		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Economic and environmental services		1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	16 138	16 146	14 984
	Planning and development		1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	1 345	16 138	16 146	14 984
	Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2	Trading services		92	92	92	92	92	92	92	92	92	92	92	92	1 100	-	-
	Energy sources		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Water management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Waste water management		92	92	92	92	92	92	92	92	92	92	92	92	1 100	-	-
	Waste management		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Total Capital Expenditure - Functional		3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	41 912	35 986	27 437
	Funded by:		2 781	2 781	2 781	2 781	2 781	2 781	2 781	2 781	2 781	2 781	2 781	2 781	33 377	35 986	27 437
	National Government		248	248	248	248	248	248	248	248	248	248	248	248	2 972	-	-
	Provincial Government		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	District Municipality		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other transfers and grants		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Transfers recognised - capital		3 029	3 029	3 029	3 029	3 029	3 029	3 029	3 029	3 029	3 029	3 029	3 029	36 349	35 986	27 437
	Borrowing		400	400	400	400	400	400	400	400	400	400	400	400	4 800	-	-
	Internally generated funds		64	64	64	64	64	64	64	64	64	64	64	64	763	-	-
	Total Capital Funding		3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	3 493	41 912	35 986	27 437

Table SA 30 Budgeted Monthly Cash Flow

KZN262 uPhongolo - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS		Budget Year 2020/21												Medium Term Revenue and Expenditure Framework			
R thousand		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	
Cash Receipts By Source																	
Property rates		3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	3 384	5 167	5 167	5 167	
Service charges - electricity revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - water revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - sanitation revenue		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Service charges - refuse revenue		533	533	533	533	533	533	533	533	533	533	533	533	6 400	6 400	7 002	
Rental of facilities and equipment		45	45	45	45	45	45	45	45	45	45	45	45	544	544	595	
Interest earned - external investments		—	—	—	—	—	—	—	—	—	—	—	—	1 469	1 537	1 608	
Interest earned - outstanding debtors		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Dividends received		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Fines, penalties and forfeits		11	11	11	11	11	11	11	11	11	11	11	11	129	1 347	1 409	
Licences and permits		156	156	156	156	156	156	156	156	156	156	156	156	1 867	1 953	2 043	
Agency services		65	65	65	65	65	65	65	65	65	65	65	65	781	817	855	
Transfers and Subsidies - Operational		64 157	1 644	—	—	1 386	49 620	—	5 165	35 054	—	—	0	157 027	169 224	178 459	
Other revenue		173	173	173	173	173	173	173	173	173	173	173	173	2 080	2 150	2 249	
Cash Receipts by Source		68 647	6 133	9 857	9 857	11 042	59 277	9 857	14 822	44 711	9 857	9 857	9 857	262 571	282 237	302 560	
Other Cash Flows by Source																	
Transfers and subsidies - capital (monetary allocations) (National / Provincial and District)		5 007	—	—	—	—	14 165	—	—	7 555	—	—	—	26 727	28 787	30 295	
Integrated National Electrification Programme																	
Human Settlement/Housing Grant		—	—	—	—	—	—	—	—	—	—	—	9 210	9 210	9 000	8 000	
Short term loans		—	—	—	—	—	—	—	—	—	—	—	73 911	73 911	36 956	—	
Borrowing long term/refinancing		—	—	—	1 100	—	1 500	—	2 200	—	—	—	—	4 800	—	—	
Increase (decrease) in consumer deposits		—	—	—	—	—	1 500	—	—	—	—	—	—	—	—	—	
Decrease (increase) in non-current receivables		—	1 143	1 143	1 143	1 143	1 143	1 143	1 143	1 143	1 143	1 143	1 143	12 572	13 622	13 822	
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Total Cash Receipts by Source		73 654	7 276	10 799	11 899	12 185	76 085	10 799	18 165	53 408	10 799	10 799	93 921	389 791	384 224	368 499	
Cash Payments by Type																	
Employee related costs		8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	8 312	99 744	102 227	110 968	
Remuneration of councillors		872	872	872	872	872	872	872	872	872	872	872	872	10 462	10 943	11 447	
Finance charges		173	173	173	173	173	173	173	173	173	173	173	173	2 080	2 176	2 276	
Bulk purchases - Electricity		2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	2 968	35 614	38 072	40 699	
Bulk purchases - Water & Sewer		173	173	173	173	173	173	173	173	173	173	173	173	2 080	2 176	2 276	
Other materials		1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	1 327	15 926	16 627	17 425	
Contracted services		3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	3 129	37 552	38 214	40 057	
Transfers and grants - other municipalities		253	253	253	253	253	253	253	253	253	253	253	253	3 035	1 246	1 132	
Transfers and grants - other		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Other expenditure		2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	2 813	33 760	35 190	36 628	
Cash Payments by Type		20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	20 021	240 254	246 871	262 905	
Other Cash Flows/Payments by Type																	
Capital assets		1 282	3 778	4 071	4 676	2 045	10 061	4 816	5 033	3 475	2 569	1 511	70	43 387	35 887	30 295	
Repayment of borrowing		679	679	679	679	679	679	679	679	679	679	679	679	8 146	8 326	3 088	
Integrated National Electrification Programme		—	—	—	—	—	—	—	—	—	—	—	—	9 210	9 000	8 000	
Human Settlement/Housing Grant		—	—	—	—	—	—	—	—	—	—	—	—	73 911	36 956	—	
Total Cash Payments by Type		21 982	24 478	24 771	25 376	22 745	30 761	25 516	25 733	24 175	23 269	22 211	29 980	374 908	337 039	304 286	
NET INCREASE/(DECREASE) IN CASH HELD		51 672	(17 202)	(13 972)	(13 477)	(10 559)	45 324	(14 717)	(7 568)	29 233	(12 469)	(11 412)	63 941	14 883	47 185	64 212	
Cash/equivalents at the month/year begin:		9 359	61 031	43 828	29 856	16 380	5 820	51 145	36 428	28 860	58 093	45 624	34 212	9 359	24 242	71 426	
Cash/equivalents at the month/year end:		61 031	43 828	29 856	16 380	5 820	51 145	36 428	28 860	58 093	45 624	34 212	98 153	24 242	71 426	135 639	

Table SA 31 Municipality does not have entities

KZN262 uPhongolo - NOT REQUIRED - municipality does not have entities

Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
R million										
Financial Performance										
Property rates										
Service charges										
Investment revenue										
Transfers recognised - operational										
Other own revenue										
Transfers and subsidies - capital (monetary allocations) (National / Provincial Departmental Agencies, Households, Non-profit Institutions, Private Enterprises, Public Corporations, Higher Educational Institutions) & Transfers										
Total Revenue (excluding capital transfers and contribution)		-	-	-	-	-	-	-	-	-
Employee costs										
Remuneration of Board Members										
Depreciation & asset impairment										
Finance charges										
Materials and bulk purchases										
Transfers and grants										
Other expenditure										
Total Expenditure		-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		-	-	-	-	-	-	-	-	-
Capital expenditure & funds sources										
Capital expenditure										
Transfers recognised - operational										
Borrowing										
Internally generated funds										
Total sources		-	-	-	-	-	-	-	-	-
Financial position										
Total current assets										
Total non current assets										
Total current liabilities										
Total non current liabilities										
Equity										
Cash flows										
Net cash from (used) operating										
Net cash from (used) investing										
Net cash from (used) financing										
Cash/cash equivalents at the year end										

Table SA 32 List of External Mechanisms

KZN262 uPhongolo - Supporting Table SA32 List of external mechanisms

External mechanism	Yrs/ Mths	Period of agreement 1.	Service provided	Expiry date of service delivery agreement or contract	Monetary value of agreement 2.
Name of organisation		Number			R thousand

Table SA 33 Contracts having future budgetary implications

KZN262 uPhongolo - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2019/20	2020/21 Medium Term Revenue & Expenditure Framework			Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Forecast 2026/27	Forecast 2027/28	Forecast 2028/29	Forecast 2029/30	Total Contract Value
		Total	Original Budget	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
R thousand	1,3													
Parent Municipality:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Parent Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Entities:														
Revenue Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Obligation By Contract	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Capital Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
Total Entity Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-

Table SA 34 a Capital Expenditure on New Assets By Asset Class

Choose name from list - Supporting Table SA34a Capital expenditure on new assets by asset class

R thousand	Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital expenditure on new assets by Asset Class											
	Infrastructure										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Retreatment										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets								4 071	13 288	3 283
	Community Facilities									26	3 263
	Halls									26	3 263
	Centres										
	Churches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities								4 071	13 280	
	Indoor Facilities										
	Outdoor Facilities								4 071	13 280	
	Capital Spares										
	Heritage Assets										
	Monuments										
	Historic Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other Assets								1 850		
	Operational Buildings								1 850		
	Municipal Offices										
	Pay/Enquiry Points								600		
	Building Plan Offices										
	Workshops										
	Yards								750		
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing								400		
	Staff Housing										
	Social Housing								400		
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Settlement Software Applications										
	Unspecified										
	Computer Equipment								1 523		
	Computer Equipment								1 523		
	Furniture and Office Equipment								282		
	Furniture and Office Equipment								282		
	Machinery and Equipment								1 420	1 200	
	Machinery and Equipment								1 420	1 200	
	Transport Assets								4 600		
	Transport Assets								4 600		
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Capital Expenditure on new assets	1							13 731	14 488	3 283

Table SA 34 b Capital Expenditure on the Renewal of Existing Assets (by asset class)

KZN262 uPhongolo - Supporting Table 9A34b Capital expenditure on the renewal of existing assets by asset class									2020/21 Medium Term Revenue & Expenditure Framework		
R thousand	Description	Ref	2016/17	2017/18	2018/19	Current Year 2019/20			Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
			Audited Outcomes	Audited Outcomes	Audited Outcomes	Original Budget	Adjusted Budget	Full Year Forecast			
CAPITAL EXPENDITURE ON RENEWAL OF EXISTING ASSETS BY ASSET CLASS/EXP. CLASS											
	Infrastructure		-	-	-	-	-	-	-	-	-
	Roads Infrastructure		-	-	-	-	-	-	-	-	-
	Roads		-	-	-	-	-	-	-	-	-
	Road Structures		-	-	-	-	-	-	-	-	-
	Road Furniture		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Storm water Infrastructure		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	Electrical Infrastructure		-	-	-	-	-	-	-	-	-
	Power Plants		-	-	-	-	-	-	-	-	-
	HV Substations		-	-	-	-	-	-	-	-	-
	HV Switching Station		-	-	-	-	-	-	-	-	-
	HV Transmission Conductors		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	MV Switching Stations		-	-	-	-	-	-	-	-	-
	MV Networks		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Water Supply Infrastructure		-	-	-	-	-	-	-	-	-
	Dams and Weirs		-	-	-	-	-	-	-	-	-
	Boreholes		-	-	-	-	-	-	-	-	-
	Reservoirs		-	-	-	-	-	-	-	-	-
	Pump Stations		-	-	-	-	-	-	-	-	-
	Water Treatment Works		-	-	-	-	-	-	-	-	-
	Bulk Mains		-	-	-	-	-	-	-	-	-
	Distribution		-	-	-	-	-	-	-	-	-
	Distribution Points		-	-	-	-	-	-	-	-	-
	PRV Stations		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sanitation Infrastructure		-	-	-	-	-	-	-	-	-
	Pump Station		-	-	-	-	-	-	-	-	-
	Retreatment		-	-	-	-	-	-	-	-	-
	Waste Water Treatment Works		-	-	-	-	-	-	-	-	-
	Outfall Sewers		-	-	-	-	-	-	-	-	-
	Toilet Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Solid Waste Infrastructure		-	-	-	-	-	-	-	-	-
	Landfill Sites		-	-	-	-	-	-	-	-	-
	Waste Transfer Stations		-	-	-	-	-	-	-	-	-
	Waste Processing Facilities		-	-	-	-	-	-	-	-	-
	Waste Drop-off Points		-	-	-	-	-	-	-	-	-
	Waste Separation Facilities		-	-	-	-	-	-	-	-	-
	Electricity Generation Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Rail Infrastructure		-	-	-	-	-	-	-	-	-
	Rail Lines		-	-	-	-	-	-	-	-	-
	Rail Structures		-	-	-	-	-	-	-	-	-
	Rail Furniture		-	-	-	-	-	-	-	-	-
	Drainage Collection		-	-	-	-	-	-	-	-	-
	Storm water Conveyance		-	-	-	-	-	-	-	-	-
	Attenuation		-	-	-	-	-	-	-	-	-
	MV Substations		-	-	-	-	-	-	-	-	-
	LV Networks		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Coastal Infrastructure		-	-	-	-	-	-	-	-	-
	Sand Pumps		-	-	-	-	-	-	-	-	-
	Piers		-	-	-	-	-	-	-	-	-
	Revetments		-	-	-	-	-	-	-	-	-
	Promenades		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Information and Communication Infrastructure		-	-	-	-	-	-	-	-	-
	Data Centres		-	-	-	-	-	-	-	-	-
	Core Layers		-	-	-	-	-	-	-	-	-
	Distribution Layers		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Community Assets		-	-	-	-	-	-	-	-	-
	Community Facilities		-	-	-	-	-	-	-	-	-
	Halls		-	-	-	-	-	-	-	-	-
	Centres		-	-	-	-	-	-	-	-	-
	Crèches		-	-	-	-	-	-	-	-	-
	Child/Care Centres		-	-	-	-	-	-	-	-	-
	Fire/Ambulance Stations		-	-	-	-	-	-	-	-	-
	Testing Stations		-	-	-	-	-	-	-	-	-
	Museums		-	-	-	-	-	-	-	-	-
	Galleries		-	-	-	-	-	-	-	-	-
	Theatres		-	-	-	-	-	-	-	-	-
	Libraries		-	-	-	-	-	-	-	-	-
	Cemeteries/Crematoria		-	-	-	-	-	-	-	-	-
	Police		-	-	-	-	-	-	-	-	-
	Parks		-	-	-	-	-	-	-	-	-
	Public Open Space		-	-	-	-	-	-	-	-	-
	Nature Reserves		-	-	-	-	-	-	-	-	-
	Public Abortion Facilities		-	-	-	-	-	-	-	-	-
	Markets		-	-	-	-	-	-	-	-	-
	Stalls		-	-	-	-	-	-	-	-	-
	Abattoirs		-	-	-	-	-	-	-	-	-
	Airports		-	-	-	-	-	-	-	-	-
	Taxi Ranks/Bus Terminals		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Sport and Recreation Facilities		-	-	-	-	-	-	-	-	-
	Indoor Facilities		-	-	-	-	-	-	-	-	-
	Outdoor Facilities		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Heritage Assets		-	-	-	-	-	-	-	-	-
	Monuments		-	-	-	-	-	-	-	-	-
	Historic Buildings		-	-	-	-	-	-	-	-	-
	Works of Art		-	-	-	-	-	-	-	-	-
	Conservation Areas		-	-	-	-	-	-	-	-	-
	Other Heritage		-	-	-	-	-	-	-	-	-
	Investment properties		-	-	-	-	-	-	-	-	-
	Revenue Generating		-	-	-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-	-	-
	Non-revenue Generating		-	-	-	-	-	-	-	-	-
	Improved Property		-	-	-	-	-	-	-	-	-
	Unimproved Property		-	-	-	-	-	-	-	-	-
	Other assets		-	-	-	-	-	-	-	-	-
	Operational Buildings		-	-	-	-	-	-	-	-	-
	Municipal Offices		-	-	-	-	-	-	-	-	-
	Pay/Enquiry Points		-	-	-	-	-	-	-	-	-
	Building Plan Offices		-	-	-	-	-	-	-	-	-
	Workshops		-	-	-	-	-	-	-	-	-
	Yards		-	-	-	-	-	-	-	-	-
	Stores		-	-	-	-	-	-	-	-	-
	Laboratories		-	-	-	-	-	-	-	-	-
	Training Centres		-	-	-	-	-	-	-	-	-
	Manufacturing Plant		-	-	-	-	-	-	-	-	-
	Depots		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Housing		-	-	-	-	-	-	-	-	-
	Staff Housing		-	-	-	-	-	-	-	-	-
	Social Housing		-	-	-	-	-	-	-	-	-
	Capital Spares		-	-	-	-	-	-	-	-	-
	Botanical or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Biological or Cultivated Assets		-	-	-	-	-	-	-	-	-
	Intangible Assets		-	-	-	-	-	-	-	-	-
	Services		-	-	-	-	-	-	-	-	-
	Licences and Rights		-	-	-	-	-	-	-	-	-
	Water Rights		-	-	-	-	-	-	-	-	-
	Effluent Licences		-	-	-	-	-	-	-	-	-
	Solid Waste Licences		-	-	-	-	-	-	-	-	-
	Computer Software and Applications		-	-	-	-	-	-	-	-	-
	Local Settlement Software Applications		-	-	-	-	-	-	-	-	-
	Unspecified		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Computer Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Furniture and Office Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Machinery and Equipment		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Transport Assets		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Land		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Zoo's, Marine and Non-biological Animals		-	-	-	-	-	-	-	-	-
	Total Capital Expenditure on renewal of existing assets	1	-	-	-	-	-	-	-	-	-
	Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Renewal of Existing Assets as % of deprec		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SA 34c Repairs and Maintenance Expenditure (by asset class)

KZN262 uPhongole - Supporting Table SA34c Repairs and maintenance expenditure by asset class											
R thousand	Description	Ref	2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
		1				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Repairs and maintenance expenditure by Asset Class/Sub-class											
	Infrastructure										
	Roads Infrastructure										
	Roads										
	Road Structures										
	Road Furniture										
	Capital Spares										
	Storm water Infrastructure										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	Electrical Infrastructure										
	Power Plants										
	HV Substations										
	HV Switching Stations										
	HV Transmission Conductors										
	MV Substations										
	MV Switching Stations										
	MV Networks										
	LV Networks										
	Capital Spares										
	Water Supply Infrastructure										
	Dams and Weirs										
	Boreholes										
	Reservoirs										
	Pump Stations										
	Water Treatment Works										
	Bulk Mains										
	Distribution										
	Distribution Points										
	PRV Stations										
	Capital Spares										
	Sanitation Infrastructure										
	Pump Station										
	Relinication										
	Waste Water Treatment Works										
	Outfall Sewers										
	Toilet Facilities										
	Capital Spares										
	Solid Waste Infrastructure										
	Landfill Sites										
	Waste Transfer Stations										
	Waste Processing Facilities										
	Waste Drop-off Points										
	Waste Separation Facilities										
	Electricity Generation Facilities										
	Capital Spares										
	Rail Infrastructure										
	Rail Lines										
	Rail Structures										
	Rail Furniture										
	Drainage Collection										
	Storm water Conveyance										
	Attenuation										
	MV Substations										
	LV Networks										
	Capital Spares										
	Coastal Infrastructure										
	Sand Pumps										
	Piers										
	Revetments										
	Promenades										
	Capital Spares										
	Information and Communication Infrastructure										
	Data Centres										
	Core Layers										
	Distribution Layers										
	Capital Spares										
	Community Assets										
	Community Facilities										
	Halls										
	Centres										
	Crèches										
	Clinics/Care Centres										
	Fire/Ambulance Stations										
	Testing Stations										
	Museums										
	Galleries										
	Theatres										
	Libraries										
	Cemeteries/Crematoria										
	Police										
	Parks										
	Public Open Space										
	Nature Reserves										
	Public Abolition Facilities										
	Markets										
	Stalls										
	Abattoirs										
	Airports										
	Taxi Ranks/Bus Terminals										
	Capital Spares										
	Sport and Recreation Facilities										
	Indoor Facilities										
	Outdoor Facilities										
	Capital Spares										
	Recreation										
	Juvenia										
	Orto Buildings										
	Works of Art										
	Conservation Areas										
	Other Heritage										
	Investment Properties										
	Revenue Generating										
	Improved Property										
	Unimproved Property										
	Non-revenue Generating										
	Improved Property										
	Unimproved Property										
	Other assets										
	Operational Buildings										
	Municipal Offices										
	Pay/Enquiry Points										
	Building Plan Offices										
	Workshops										
	Yards										
	Stores										
	Laboratories										
	Training Centres										
	Manufacturing Plant										
	Depots										
	Capital Spares										
	Housing										
	Staff Housing										
	Social Housing										
	Capital Spares										
	Biological or Cultivated Assets										
	Biological or Cultivated Assets										
	Intangible Assets										
	Services										
	Licences and Rights										
	Water Rights										
	Effluent Licences										
	Solid Waste Licences										
	Computer Software and Applications										
	Local Government Software Applications										
	Unspecified										
	Computer Equipment										
	Computer Equipment										
	Furniture and Office Equipment										
	Furniture and Office Equipment										
	Machinery and Equipment										
	Machinery and Equipment										
	Transport Assets										
	Transport Assets										
	Land										
	Land										
	Zoo's, Marine and Non-biological Animals										
	Zoo's, Marine and Non-biological Animals										
	Total Repairs and Maintenance Expenditure	1									
	R&M as % of FTE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	R&M as % Operating Expenditure		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SA 34 d Depreciation by Asset Class

KZN202 uPhongolo - Supporting Table SA34d Depreciation by asset class											
R thousand	Description	Ref 1	2016/17	2017/18	2018/19	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23
Capital Assets by Asset Class/Sub-class											
Infrastructure											
Roads Infrastructure											
Roads											
Road Structures											
Road Furniture											
Capital Spares											
Storm water Infrastructure											
Drainage Collection											
Storm water Conveyance											
Attenuation											
Electrical Infrastructure											
Power Plants											
HV Substations											
HV Switching Station											
HV Transmission Conductors											
MV Substations											
MV Switching Stations											
MV Networks											
LV Networks											
Capital Spares											
Water Supply Infrastructure											
Dams and Weirs											
Boreholes											
Reservoirs											
Pump Stations											
Water Treatment Works											
Bulk Mains											
Distribution											
Distribution Points											
PRV Stations											
Capital Spares											
Sanitation Infrastructure											
Pump Station											
Reticulation											
Waste Water Treatment Works											
Outfall Sewers											
Toilet Facilities											
Capital Spares											
Solid Waste Infrastructure											
Landfill Sites											
Waste Transfer Stations											
Waste Processing Facilities											
Waste Drop-off Points											
Waste Separation Facilities											
Electricity Generation Facilities											
Capital Spares											
Rail Infrastructure											
Rail Lines											
Rail Structures											
Rail Furniture											
Drainage Collection											
Storm water Conveyance											
Attenuation											
MV Substations											
LV Networks											
Capital Spares											
Coastal Infrastructure											
Sand Pumps											
Piers											
Revetments											
Promenades											
Capital Spares											
Information and Communication Infrastructure											
Data Centres											
Core Layers											
Distribution Layers											
Capital Spares											
Community Assets											
Community Facilities											
Halls											
Centres											
Orchards											
Clinics/Care Centres											
Fire/Ambulance Stations											
Testing Stations											
Museums											
Galleries											
Theatres											
Libraries											
Cemeteries/Crematoria											
Parks											
Public Open Space											
Nature Reserves											
Public Abattoir Facilities											
Markets											
Stade											
Abattoirs											
Airports											
Taxi Ranks/Bus Terminals											
Capital Spares											
Sport and Recreation Facilities											
Indoor Facilities											
Outdoor Facilities											
Capital Spares											
Heritage Assets											
Monuments											
Historic Buildings											
Works of Art											
Conservation Areas											
Other Heritage											
Investment Properties											
Revenue Generating											
Improved Property											
Unimproved Property											
Non-revenue Generating											
Improved Property											
Unimproved Property											
Other Assets											
Operational Buildings											
Municipal Offices											
Pay/Enquiry Points											
Building Plan Offices											
Workshops											
Yards											
Stores											
Laboratories											
Training Centres											
Manufacturing Plant											
Depots											
Capital Spares											
Housing											
Staff Housing											
Social Housing											
Capital Spares											
Historical or Cultivated Assets											
Biological or Cultivated Assets											
Intangible Assets											
Servitudes											
Licences and Rights											
Water Rights											
Effluent Licences											
Solid Waste Licences											
Computer Software and Applications											
Local Settlement Software Applications											
Unspecified											
Computer Equipment											
Computer Equipment											
Furniture and Office Equipment											
Furniture and Office Equipment											
Machinery and Equipment											
Machinery and Equipment											
Transport Assets											
Transport Assets											
Land											
Land											
Zoo's, Marine and Non-biological Animals											
Zoo's, Marine and Non-biological Animals											
Total Depreciation											
1											
14 997											
23 400											
13 598											
15 780											
13 780											
13 780											
14 400											
15 063											
15 755											

Table SA 34 e Capital expenditure on upgrading of existing assets by assets class

KZN262 uPhongolo - Supporting Table SA34e Capital expenditure on the upgrading of existing assets by asset class										
R thousand	Description	Ref	2016/17 Audited Outcome	2017/18 Audited Outcome	2018/19 Audited Outcome	Current Year 2019/20			2020/21 Medium Term Revenue & Expenditure Framework	
		1				Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2020/21	Budget Year +1 2021/22
										Budget Year +2 2022/23
	Infrastructure									
	Roads Infrastructure									
	Roads									
	Road Structures									
	Road Furniture									
	Capital Spares									
	Storm water Infrastructure									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	Electrical Infrastructure									
	Power Plants									
	HV Substations									
	HV Switching Station									
	HV Transmission Conductors									
	MV Substations									
	MV Switching Stations									
	MV Networks									
	LV Networks									
	Capital Spares									
	Water Supply Infrastructure									
	Dams and Weirs									
	Boreholes									
	Reservoirs									
	Pump Stations									
	Water Treatment Works									
	Bulk Mains									
	Distribution									
	Distribution Points									
	PRV Stations									
	Capital Spares									
	Sanitation Infrastructure									
	Pump Station									
	Retreatment									
	Waste Water Treatment Works									
	Outfall Sewers									
	Toilet Facilities									
	Capital Spares									
	Solid Waste Infrastructure									
	Landfill Sites									
	Waste Transfer Stations									
	Waste Processing Facilities									
	Waste Drop-off Points									
	Waste Separation Facilities									
	Electricity Generation Facilities									
	Capital Spares									
	Rail Infrastructure									
	Rail Lines									
	Rail Structures									
	Rail Furniture									
	Drainage Collection									
	Storm water Conveyance									
	Attenuation									
	MV Substations									
	LV Networks									
	Capital Spares									
	Coastal Infrastructure									
	Sand Pumps									
	Piers									
	Revetments									
	Promenades									
	Capital Spares									
	Information and Communication Infrastructure									
	Data Centres									
	Cable Layers									
	Distribution Layers									
	Capital Spares									
	Community Assets									
	Community Facilities									
	Halls									
	Centres									
	Crèches									
	Clinics/Care Centres									
	Fire/Ambulance Stations									
	Testing Stations									
	Museums									
	Galleries									
	Theatres									
	Libraries									
	Centenaries/Centenaries									
	Parks									
	Public Open Space									
	Nature Reserves									
	Public Ablution Facilities									
	Markets									
	Stalls									
	Asphalters									
	Airports									
	Taxi Ranks/Bus Terminals									
	Capital Spares									
	Sport and Recreation Facilities									
	Indoor Facilities									
	Outdoor Facilities									
	Capital Spares									
	Heritage Assets									
	Monuments									
	Arch Buildings									
	Arch of Art									
	Conservation Areas									
	Other Heritage									
	Investment Properties									
	Revenue Generating									
	Improved Property									
	Unimproved Property									
	Non-revenue Generating									
	Improved Property									
	Unimproved Property									
	Other Assets									
	Operational Buildings									
	Municipal Offices									
	Pay/Enquiry Points									
	Building Plan Offices									
	Workshops									
	Yards									
	Stores									
	Laboratories									
	Training Centres									
	Manufacturing Plant									
	Depots									
	Capital Spares									
	Housing									
	Staff Housing									
	Social Housing									
	Capital Spares									
	Biological or Cultivated Assets									
	Biological or Cultivated Assets									
	Intangible Assets									
	Services									
	Licences and Rights									
	Water Rights									
	Effluent Licences									
	Solid Waste Licences									
	Computer Software and Applications									
	Local Settlement Software Applications									
	Unspecified									
	Computer Equipment									
	Computer Equipment									
	Furniture and Office Equipment									
	Furniture and Office Equipment									
	Machinery and Equipment									
	Machinery and Equipment									
	Transport Assets									
	Transport Assets									
	Land									
	Land									
	Land, Marine and Non-biological Assets									
	Land, Marine and Non-biological Assets									
	Total Capital Expenditure on upgrading of existing assets	1								
	Upgrading of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
	Upgrading of Existing Assets as % of depreciation		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table SA 35 Future Financial Implications of the Budget

KZN262 uPhongolo - Supporting Table SA35 Future financial implications of the capital budget

Vote Description	Ref	2020/21 Medium Term Revenue & Expenditure Framework			Forecasts			
		Budget Year 2020/21	Budget Year +1 2021/22	Budget Year +2 2022/23	Forecast 2023/24	Forecast 2024/25	Forecast 2025/26	Present value
R thousand								
Capital expenditure	1							
Vote 1 - Executive and Council		-	-	-				
Vote 2 - Finance and administration		3 323	-	-				
Vote 3 - Community and Social Services		3 102	310	3 253				
Vote 4 - Sports and Recreation		14 673	14 452	3 523				
Vote 5 - Public Safety		2 612	-	-				
Vote 6 - Housing		-	-	-				
Vote 7 - Planning and Development		-	-	-				
Vote 8 - Roads Transport		15 953	19 925	23 518				
Vote 9 - Energy Sources		-	-	-				
Vote 10 - Waste Management		3 725	1 200	-				
Vote 11 - Other		-	-	-				
Vote 12 -		-	-	-				
Vote 13 -		-	-	-				
Vote 14 -		-	-	-				
Vote 15 -		-	-	-				
<i>List entity summary if applicable</i>								
Total Capital Expenditure		43 387	35 887	30 295	-	-	-	-
Future operational costs by vote	2							
Vote 1 - Executive and Council								
Vote 2 - Finance and administration								
Vote 3 - Community and Social Services								
Vote 4 - Sports and Recreation								
Vote 5 - Public Safety								
Vote 6 - Housing								
Vote 7 - Planning and Development								
Vote 8 - Roads Transport								
Vote 9 - Energy Sources								
Vote 10 - Waste Management								
Vote 11 - Other								
Vote 12 -								
Vote 13 -								
Vote 14 -								
Vote 15 -								
<i>List entity summary if applicable</i>								
Total future operational costs		-	-	-	-	-	-	-
Future revenue by source	3							
Property rates								
Service charges - electricity revenue								
Service charges - water revenue								
Service charges - sanitation revenue								
Service charges - refuse revenue								
Rental of facilities and equipment								
<i>List other revenues sources if applicable</i>								
<i>List entity summary if applicable</i>								
Total future revenue		-	-	-	-	-	-	-
Net Financial Implications		43 387	35 887	30 295	-	-	-	-

KZN262 uPhongolo - Supporting Table SA36 Detailed capital budget

117

Table SA38 Consolidated detailed operational projects

[illegible]

PART 3

TARRIFS

PART 3

UPHONGOLO LOCAL MUNICIPALITY-TARIFFS OF CHARGES

PROPERTY RATES

CATEGORY OF PROPERTY	APPROVED TARIFF	APPROVED TARIFF	% INCREASE(+)/ DECREASE (-)
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	
Residential	R 0.016516	R 0.016516	0.00
Business and Commercial	R 0.020645	R 0.020645	0.00
Vacant Land	R 0.020645	R 0.020645	0.00
State-Owned	R 0.020645	R 0.020645	0.00
Rural Communal Land	R 0.020645	R 0.020645	0.00
Farm used for agricultural purposes	R 0.004129	R 0.004129	0.00
Farm used for other business and commercial purposes	R 0.020645	R 0.020645	0.00
Farm used for residential purposes	R 0.016512	R 0.016512	0.00
Farm not used for any purpose	R 0.020645	R 0.020645	0.00
Public Service Infrastructure	R 0.004129	R 0.004129	0.00
Specialised/ special non-market	R 0.020645	R 0.020645	0.00

For rebates and interest/penalty charges, please refer to the Municipal Property Rates and Credit Control and Debt Collection Policies.

All the above tariffs are subject to Value Added Tax at Zero rate

CEMETERY FEES

NCOTSHANE GRAVEYARD

TARIFF DESCRIPTION	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	% INCREASE(+)/ DECREASE (-)
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	
Per grave-adult: resident of the municipality	R 871.90	R 911.14	4.50
Per grave-child: resident of the municipality	R 227.18	R 237.40	4.50
Per grave-adult/child: non-resident of the municipality	R 1 895.81	R 1 981.12	4.50
Indigent Burials-residents of the municipality only			
Family combined income p/m-R 3 000.01-R 4 000.00 per grave-adult	R 435.95	R 455.57	4.50
Family combined income p/m-R 3 000.01-R 4 000.00 per grave-child	R 113.59	R 118.70	4.50
Family combined monthly income-R 4 000.01-R 5 000.00 per grave-adult	R 610.33	R 637.79	4.50
Family combined monthly income-R 4 000.01-R 5 000.00 per grave-child	R 159.02	R 166.18	4.50
Pauper burials: Grave cost as mentioned above			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

PONGOLA GRAVE YARD

TARIFF DESCRIPTION	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	% INCREASE(+)/ DECREASE (-)
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	
Burial during the week (Monday-Friday)			
Per grave-adult: resident of the municipality	R 1 895.81	R 1 981.12	4.50
Per grave-child: resident of the municipality	R 472.70	R 493.97	4.50
Per grave-adult/child: non-resident of the municipality	R 2 278.30	R 2 380.82	4.50
Double grave-adult/child: resident of the municipality	R 1 516.64	R 1 584.89	4.50
Double grave-adult/child: non-resident of the municipality	R 3 415.78	R 3 569.49	4.50
Burial on a weekend (Saturday and Sunday)		R 0.00	
Per grave-adult/child: resident of the municipality	R 5 694.09	R 5 950.32	4.50
Per grave-adult/child: non-resident of the municipality	R 12 824.52	R 13 401.62	4.50
Pauper burials: Grave cost as mentioned above			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

BELGRADE GRAVEYARD

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Per grave-adult: resident of the municipality	R 871.90	R 911.14	4.50
Per grave-child: resident of the municipality	R 227.18	R 237.40	4.50
Per grave-adult/child: non-resident of the municipality	R 2 087.89	R 2 181.85	4.50
Indigent Burials-residents of the municipality only			
Family combined income p/m-R 3 000.01-R 4 000.00 per grave-adult	R 435.95	R 455.57	4.50
Family combined income p/m-R 3 000.01-R 4 000.00 per grave-child	R 113.59	R 118.70	4.50
Family combined monthly income-R 4 000.01-R 5 000.00 per grave-adult	R 610.33	R 637.79	4.50
Family combined monthly income-R 4 000.01-R 5 000.00 per grave-child	R 159.02	R 166.18	4.50
Pauper burials: Grave cost as mentioned above			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

REFUSE REMOVAL
BELGRADE AREA

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Residential dwellings per bin-removed twice per week-Monday & Friday-p/m	R 151.43	R 158.24	4.50
Businesses per bin-removed twice per week-Monday & Friday-p/m	R 201.90	R 210.99	4.50
Government departments per bin-removed twice per week-Monday & Friday-p/m	R 201.90	R 210.99	4.50
Vacant land-p/m	R 57.55	R 60.14	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

NCOTSHANE AND PONGOLA TOWN

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Residential dwellings per bin-removed twice per week-Monday & Friday-p/m	R 162.44	R 169.75	4.50
Government departments & businesses per bin-removed daily-p/m	R 230.16	R 240.52	4.50
Businesses-Refuse removal at central point-removed daily-p/m	R 2 030.69	R 2 122.07	4.50
Vacant land-p/m	R 57.55	R 60.14	4.50
Sectional titles per unit-removed twice per week Monday & Friday-p/m	R 162.44	R 169.75	4.50
Garden refuse removal m³ per load or part thereof	R 162.44	R 169.75	4.50
Building rubble per m³ load or part thereof	R 324.88	R 339.50	4.50
Residential block of flats per unit-p/m	R 162.44	R 169.75	4.50
GOLELA	R 25 729.97	R 26 887.82	4.50
MAGUDU POLICE STATION	R 2 335.29	R 2 440.38	4.50
ITSHELEJUBA HOSPITAL	R 24 510.15	R 25 613.11	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

ELECTRICITY
BULK CONSUMERS/INDUSTRIAL TARIFFS

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Basic charge per meter-p/m	R 1 119.02	R 1 188.62	6.22

Demand charge/Per KVA	R 218.23	R 231.80	6.22
Energy charge/Per KWh	R 0.9414	R 1.00	6.22

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

SPORTS/DOMESTIC CONVENTIONAL

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Basic charge per meter-p/m	R 338.78	R 359.85	6.22
Energy charge/Per KWh	R 1.4240	R 1.51	6.22

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

BUSINESSES/COMMERCIAL CONVENTIONAL

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Basic charge per meter-p/m	R 809.24	R 859.57	6.22
Energy charge/Per KWh	R 1.6993	R 1.80	6.22

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

MUNICIPAL DEPARTMENTS

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Basic charge per meter-p/m	R 356.15	R 378.30	6.22
Energy charge/Per KWh	R 1.5299	R 1.63	6.22

VACANT LAND/UNDEVELOPED STANDS WITH ACCESS TO THE ELECTRICITY DISTRIBUTION NETWORK

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Basic charge per stand/erf-p/m	R 189.98	R 201.80	6.22

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

ELECTRICITY DEPOSIT

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
New connection-adjusted after 2 months of consumption	R 3 000.00	R 3 000.00	0.00
A deposit based on two months average consumption is payable on all properties with electricity			

MISCELLANEOUS-ELECTRICITY

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
New electricity user charge-new connction to distribution network	R 1 341.85	R 1 425.31	6.22
Reconnection fees after disconnection for non-payment			
Residential	R 1 341.85	R 1 425.31	6.22
Businesses	R 2 683.62	R 2 850.54	6.22
Call out fee for a municipal electrician			
Residential	R 1 341.85	R 1 425.31	6.22
Businesses	R 2 683.62	R 2 850.54	6.22
Testing electrical meters-refundable if 3 % discrepancy in favour of consumer is detected	R 1 839.41	R 1 953.82	6.22
Re-reading on request	R 812.77	R 863.32	6.22
Inspection charges prior to electricity connection			
Residential	R 1 336.32	R 1 419.44	6.22
Businesses	R 2 672.57	R 2 838.80	6.22
Illegal connection or reconnection or tampering with electrical meter	R 6 790.53	R 7 212.90	6.22
New electricity connection: all cost plus ten (10) percent (%) handling charge			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

RENTAL

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Belgrade cluster-per m² per month	R 9.18	R 9.59	4.50
Belgrade MPCC -per square meter of office space per month	R 135.29	R 141.38	4.50
Community hall hire-Magudu and Belgrade			
Refundable deposit	R 334.05	R 349.08	4.50
Type of function: Political meeting	R 1 167.55	R 1 220.09	4.50
Church Services	R 389.18	R 406.69	4.50
Weddings/Dancing/Concerts	R 1 167.55	R 1 220.09	4.50
Education/club or sports meetings/conferences/seminars	R 389.18	R 406.69	4.50
Any other function approved by Council	R 389.18	R 406.69	4.50
Use of kitchen will be charged at 20% of rental fee			
Community hall hire-Ncotshane			
Refundable deposit	R 759.98	R 794.18	4.50
Use of kitchen will be charged at 20% of rental fee			
Type of function: Political meeting	R 2 655.82	R 2 775.33	4.50
Church Services	R 1 327.91	R 1 387.67	4.50
Weddings/Dancing/Concerts	R 2 655.82	R 2 775.33	4.50
Education/club or sports meetings/conferences/seminars	R 1 327.91	R 1 387.67	4.50
Any other function approved by Council	R 1 327.91	R 1 387.67	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

LIBRARY CHARGES

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Book not returned on time-per book per day	R 3.77	R 3.94	4.50
Damaged/loss book-charge will be the value of book			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

DUMPING FEES

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
LDV load	R 46.76	R 48.86	4.50
LDV load and trailer load	R 85.20	R 89.03	4.50
8 Ton Truck	R 93.53	R 97.74	4.50
Tractor & Trailer load	R 93.53	R 97.74	4.50
Per tyre	R 46.76	R 48.86	4.50
Dead animal per animal: small dog/cat/poultry	R 93.54	R 97.75	4.50
Dead animal per animal: large dog (equine/bovine)	R 283.96	R 296.74	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

GENERAL

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Extract from bylaws, per page or part thereof	R 26.74	R 27.94	4.50
Searching fees for information after approval	R 56.80	R 59.36	4.50
Valuation Certificate	R 190.43	R 199.00	4.50
Rates Clearance Certificate	R 151.99	R 158.83	4.50
Copy of minutes/agendas/hearings per page	R 38.42	R 40.15	4.50
Copy of Map-A0 colour	R 141.83	R 148.21	4.50
Copy of Map-A0 black/white	R 118.19	R 123.51	4.50
Copy of Map-A1 colour	R 110.30	R 115.26	4.50
Copy of Map-A1 black/white	R 94.55	R 98.80	4.50
Copy of Map-A2 colour	R 86.67	R 90.57	4.50
Copy of Map-A2 black/white	R 70.91	R 74.10	4.50
Copy of Map-A3 colour	R 141.83	R 148.21	4.50
Copy of Map-A3 black/white	R 118.22	R 123.54	4.50
Photocopying-per page-A4 colour	R 5.43	R 5.67	4.50
Photocopying-per page-A4 black/white	R 1.26	R 1.32	4.50
Photocopying-per page-A3 colour	R 7.19	R 7.51	4.50
Photocopying-per page-A3 black/white	R 3.59	R 3.75	4.50
Facsimiles-sending per page to a number starting with 086-colour	R 21.67	R 22.65	4.50
Facsimiles-sending per page to a number starting with 086-black/white	R 14.45	R 15.10	4.50
Facsimiles-receiving per page-colour	R 14.45	R 15.10	4.50
Facsimiles-receiving per page-colour	R 7.19	R 7.51	4.50
Plot per sheet-A0	R 472.72	R 493.99	4.50
Plot per sheet-A1	R 346.67	R 362.27	4.50
Plot per sheet-A2	R 283.63	R 296.39	4.50
Plot per sheet-A3	R 283.96	R 296.74	4.50
Valuation roll-per copy	R 948.74	R 991.43	4.50
Voters roll-per copy	R 758.33	R 792.45	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

ADVERTISING BOARDS

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Administration fee; legislation of National Building Regulations			
Application fee	R 283.96	R 296.74	4.50
Posters and other upon placement	R 190.43	R 199.00	4.50
Registered political party deposit	R 1 897.48	R 1 982.87	4.50
Registered political party posters and banners per poster per day-temporal	R 12.80	R 13.38	4.50
Registered political party posters and banners per poster per day-non temporal	R 38.42	R 40.15	4.50

Advertisement on veranda poles per pole p/m	R 18.38	R 19.21	4.50
Advertisement on poles per poster per day (maximum of 1m x 0.5m)-temporal	R 15.59	R 16.29	4.50
Advertisement on poles per poster p/m (maximum of 1m x 0.5m)-non temporal	R 46.76	R 48.86	4.50
Neon light advertisements p/m	R 1 423.10	R 1 487.14	4.50
Billboards p/m	R 1 897.51	R 1 982.90	4.50
Other	R 1 327.88	R 1 387.63	4.50
Estate agents and business boards on sidewalks per board p/m	R 38.42	R 40.15	4.50
Encroachments (per 500m long maximum 2m wide) p/m	R 93.54	R 97.75	4.50
Advertisement of ATMs p/m	R 190.43	R 199.00	4.50
Unauthorised advertisement	R 948.74	R 991.43	4.50

Where the advertising board is placed on municipal property, it will be treated as rental of space and is payable monthly. If placed on own property, the charge is an annual fee.

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

FIRE-FIGHTING SERVICES

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Call-out charge-outside area of jurisdiction	R 1 897.61	R 1 983.00	4.50
Per hour or part thereof	R 662.50	R 692.31	4.50
Call-out charge-within area of jurisdiction	R 662.50	R 692.31	4.50
Per hour or part thereof	R 283.96	R 296.74	4.50
For the purpose of the charges above, the time shall be calculated from the time the vehicle leaves the Fire Station until its return thereto			
Removing of water in respect of the use of a pump			
For the first hour/part thereof	R 283.96	R 296.74	4.50
Thereafter, for each quarter of an hour	R 93.54	R 97.75	4.50

Fire extinguishing media & equipment

Where foam compound, dry powder, dry ice (Solid CO₂) or any other extinguishing medium other than water is used, including damage to equipment, the charges shall be determined according to current prices applicable plus 15%

Flammable liquid inspection and issuing of licence according to applicable legislation (payable during January of each year or pro rate with the date of issuing of licence)	R 476.33	R 497.76	4.50
--	----------	----------	------

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

TOWN PLANNING

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
TARIFF DESCRIPTION	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
Application in terms of the Planning and Development Act, 2008 (ACT No.6 of 2008)			
Search fee	R 23.39	R 24.44	4.50
Copies of documents-A4 colour	R 2.93	R 3.06	4.50
Copies of documents-A4 black/white	R 1.44	R 1.50	4.50
Copies of documents-A3 colour	R 4.18	R 4.37	4.50
Copies of documents-A3 black/white	R 2.07	R 2.16	4.50
Amendment of a scheme	R 5 010.95	R 5 236.44	4.50
Consent in terms of a scheme	R 5 010.95	R 5 236.44	4.50
Subdivision of land-basic fee	R 1 670.30	R 1 745.46	4.50
Subdivision land of up to 5 pieces of land plus per subdivision+remainder	R 292.30	R 305.45	4.50
Subdivision of land over 5 pieces of land-basic fee	R 3 340.62	R 3 490.95	4.50
Subdivision of land over 5 pieces of land plus per subdivision+remainder	R 150.37	R 157.14	4.50
Subdivision for Government Subsidised townships for low-income housing project-basic fee	R 275.60	R 288.00	4.50
Per subdivision+remainder	R 28.40	R 29.68	4.50
Cancellation of approved layout plan	R 1 670.30	R 1 745.46	4.50
Consolidation of land-basic fee	R 417.58	R 436.37	4.50

Per component	R 83.50	R 87.26	4.50
Processing of DFA applications	R 8 351.54	R 8 727.36	4.50
Preparation of Service Agreements	R 1 670.30	R 1 745.46	4.50
Relaxation of Municipal Omnibus Servitudes	R 334.06	R 349.09	4.50
Alteration, Suspension and deletion of a condition of Title Relating to land	R 3 340.62	R 3 490.95	4.50
Development situated outside the area of a scheme	R 5 010.95	R 5 236.44	4.50
Alteration, Suspension and deletion of a condition of Approval Relating to land	R 5 010.95	R 5 236.44	4.50
Closure of Municipal Road	R 5 010.95	R 5 236.44	4.50
Closure of Public Place	R 5 010.95	R 5 236.44	4.50
Spot fine applicable to buildings after July 2013	R 8 351.54	R 8 727.36	4.50
Zoning/ Rezoning certificate	R 105.00	R 109.73	4.50
Township plans		R 0.00	
Daily rate for Transgression until submission of application for regularisation per day	R 835.16	R 872.74	4.50
Application of relaxing of building line in terms of Town Planning clauses (Advertising cost excluded)	R 1 897.48	R 1 982.87	4.50
Special consent application in terms of section 67 b1z of Ordinance 27 of 1949, for each such application (advertising costs excluded)	R 1 897.48	R 1 982.87	4.50
Advertising costs shall be borne by the applicant. Upon confirmation of the application being complete and the 14 day acknowledgement period have lapsed, the Technical Services Department shall, within a period of 14 days, supply the applicant with the text of the notice to be advertised in two official languages of the region, which the applicant shall place on the local newspaper at their cost and serve copies thereof on affected property owners as directed by the Development Officer.			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

BUILDING PLAN FEES

TARIFF DESCRIPTION	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	% INCREASE(+)/ DECREASE (-)
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	
Minimum fee	R 985.48	R 1 029.83	4.50
From 10m ² up to 999m ² per 10m ² or part thereof	R 21.72	R 22.70	4.50
From 1 000m ² up to 4 999m ²	R 2 467.05	R 2 578.07	4.50
For every 10m ² thereafter or part thereof	R 13.36	R 13.96	4.50
From 5 000m ² and more	R 7 054.83	R 7 372.30	4.50
For every 10m ² thereafter or part thereof	R 10.03	R 10.48	4.50
Minor building works according to the National Building Regulation per certificate	R 758.33	R 792.45	4.50
Plans which have lapsed-50 % of fees mentioned above	R 0.00	R 0.00	
Indentification of property boundary beacons	R 2 168.08	R 2 265.64	4.50
Compulsory fee for the use of the sidewalk/road verge to stockpile building materials or other rubble while under construction to comply with all aspects of Safety Regulation, which is refundable after clearing to the satisfaction of the Council and the issuing of occupancy certificate	R 1 575.76	R 1 646.67	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

POUND TARIFFS

TARIFF DESCRIPTION	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	% INCREASE(+)/ DECREASE (-)
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	
Pound fee-all large livestock each per day or part thereof	R 38.42	R 40.15	4.50
Pound fee-all small livestock each per day or part thereof	R 18.38	R 19.21	4.50
Pound fee-pigs each per day or part thereof	R 26.74	R 27.94	4.50
Grazing, tendering and feeding fees-horses,mules,donkeys,oxen,cows or calves each per day or part thereof	R 18.38	R 19.21	4.50
Grazing, tendering and feeding fees-sheep and goats each per day or part thereof	R 9.02	R 9.43	4.50
Grazing, tendering and feeding fees-pigs each per day or part thereof	R 18.38	R 19.21	4.50
Driving fee (animals to pound) per kilometre	R 3.35	R 3.50	4.50
Driving fee will only be paid to only one person and the maximum kilometres is 28 kilometres. No compensation in respect of the return journey to his home shall be paid to a person driving animals to the pound. If so desired the Pound Master shall immediately pay the driving fees to the person impounding the animals			

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

TRADE TARIFFS

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Hawkers permit for a resident of the municipality-valid for a year-July-June_fulltime	R 589.33	R 615.85	4.50
Hawkers permit for a non-resident of the municipality-valid for a year-July-June_fulltime	R 1 178.65	R 1 231.69	4.50
Hawkers permit for a resident of the municipality-valid for a year-July-June_occasional	R 417.58	R 436.37	4.50
Hawkers permit for a non-resident of the municipality-valid for a year-July-June_occasional	R 417.58	R 436.37	4.50
Flammable liquid licences	R 450.96	R 471.25	4.50
Trading licence-small business	R 178.72	R 186.76	4.50
Trading licence-medium business	R 178.72	R 186.76	4.50
Trading licence-big business	R 178.72	R 186.76	4.50
Rent of hawker facility	R 223.19	R 233.23	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

LANDING FEES ON AERODROME

	APPROVED TARIFF VAT EXCL.	APPROVED TARIFF VAT EXCL.	
	01/07/2019- 30/06/2020	01/07/2020- 30/06/2021	% INCREASE(+)/ DECREASE (-)
TARIFF DESCRIPTION			
Aircraft up to 500kg	R 38.42	R 40.15	4.50
Aircraft from 501kg up to 1 000kg	R 65.15	R 68.08	4.50
Aircraft from 1 001kg up to 1 500kg	R 75.16	R 78.54	4.50
Aircraft from 1 501kg up to 2 000kg	R 93.54	R 97.75	4.50
Aircraft from 2 001kg up to 2 500kg	R 113.57	R 118.68	4.50
Aircraft from 2 501kg up to 3 000kg	R 123.61	R 129.17	4.50
Aircraft from 3 001kg up to 4 000kg	R 170.37	R 178.04	4.50
Aircraft from 4 001kg up to 5 000kg	R 207.10	R 216.42	4.50
Aircraft from 5 001kg up to 6 000kg	R 253.90	R 265.33	4.50
Aircraft from 6 001kg up to 7 000kg	R 304.00	R 317.68	4.50
Aircraft from 7 001kg up to 8 000kg	R 340.73	R 356.06	4.50
Aircraft from 8 001kg up to 9 000kg	R 379.16	R 396.22	4.50
Aircraft from 9 001kg up to 10 000kg	R 472.70	R 493.97	4.50
Aircraft from 10 001kg up to 12 000kg	R 492.74	R 514.91	4.50
Aircraft from 12 001kg and above	R 502.79	R 525.42	4.50

PARKING FEES ON AERODROME

Aircraft up to 2 000kg per hour or part thereof	R 38.42	R 40.15	4.50
Aircraft from 2001kg up to 3 000kg per hour or part thereof	R 56.80	R 59.36	4.50
Aircraft from 3001kg up to 4 000kg per hour or part thereof	R 75.16	R 78.54	4.50
Aircraft from 4001kg up to 5 000kg per hour or part thereof	R 93.54	R 97.75	4.50
Aircraft from 5001kg up to 10 000kg per hour or part thereof	R 152.00	R 158.84	4.50
Aircraft from 10 001kg up to 15 000kg per hour or part thereof	R 207.10	R 216.42	4.50
Aircraft from 15 001kg and above per hour or part thereof	R 217.15	R 226.92	4.50
Property rent for hanger per day or part thereof	R 38.42	R 40.15	4.50
Crop spraying-landing per day or part thereof	R 223.19	R 233.23	4.50

All the above tariffs are subject to Value Added Tax at fifteen (15) percent (%)

Interest on arrear accounts will be charged at ten (10) percent (%) per annum